

# **Supplementary Information**

## **Nonmajor Governmental Funds**

### **Special Revenue Funds**

Special revenue funds account for proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

**Special Projects - General Government** - to account for monies received from hotel-motel taxes, interest earnings, the city-wide indirect cost recovery plan and other sources, and expended on various general government activities.

**Finance Special Projects** - to collect assessment service fees to provide administration of street maintenance, storm sewer system charges and various public improvement projects and to account for repayment of loans associated with the energy conservation improvement program.

**Cable Communications** - to account for cable television franchise fees utilized to monitor and evaluate the cable television franchise and provide city video programming.

**Charitable Gambling Enforcement** - to account for 2 ½ percent tax on charitable gambling net receipts to process, monitor and review all lawful gambling activities and to ensure the integrity of operations as required by state law.

**Debt - Capital Improvement** - to account for proceeds of the sale of city property for which there is no outstanding debt and use remaining proceeds to finance projects in the capital improvement budget.

**Utilities Rate Investigation Administration** - to account for proceeds from District Energy and Energy Park to be used for city rate investigation expenses.

**Property Code Enforcement** - to finance the activities of the Truth-In-Sale of Housing, Nuisance Housing Abatement, Code Enforcement Grants, and Rental Registration programs.

**License and Permit** - to account for revenue received from business and trade licenses, building permits, plan examination, certificate of competency and other fees related to ensuring public safety by monitoring construction activity and businesses.

**Police Services - Pension Assets** - to account for the over funded portion of police pension assets returned to the city from the Public Employees Retirement Association (PERA) following the merging of the city's police pension funds. The returned monies are to be spent solely on police expenditures.

**Crime Laboratory** - to account for the revenue received from the General Fund and outside agencies billed for services provided that is used to support the crime laboratory.

continued

**Parking Enforcement** - to account for utilization of parking enforcement officers' response to citizen complaints for parking violations and to issue parking citations.

**Special Projects Police** - to account for monies received from various grants, contributions, and other sources to perform various miscellaneous police functions.

**Police Officers Clothing** - to account for the clothing allowance for police officers, communications center personnel and radio shop personnel in the Police Department.

**Fire Responsive Services** - to account for monies received by the Department of Fire and Safety Services to perform various fire functions.

**Fire Fighting Equipment** - to account for monies received from other governmental units, private corporations and individuals for fire protection outside the city and to account for the purchase of fire equipment.

**Fire Protection Clothing** - to account for the clothing allowance for each uniformed firefighter.

**Street Repair and Cleaning** - to account for revenues received from levied assessments, municipal state aid, county aid, and trunk highway funds for summer street repair and maintenance, and General Fund contributions for winter street activities.

**Lighting Maintenance Assessment Districts** - to account for levied assessments used to operate above standard (ornamental) street lighting systems in various areas of the city, installed at the request of adjacent property owners.

**Right of Way** - to regulate, coordinate, and control use of the public right of way by issuing permits for excavation, occupancy of city right of way and to enforce city ordinances relating to Public Works activity. To develop and support a city and county-wide Geographic Information System (GIS) including integration of utility company and city facility inventory data with facility overlays and computerized base and street maps.

**Solid Waste and Recycling** - to account for monies received for the city's recycling programs. The recycling programs include the coordinated efforts of the City of Saint Paul, Ramsey County, State of Minnesota, Neighborhood Energy Consortium, Macalester/Groveland District Council and the citizens of Saint Paul.

**Public Health** - to provide health promotion, protection and disease prevention services to Saint Paul and Ramsey County residents, through use of City of Saint Paul and Ramsey County funds.

**Special Projects - Division of Health** - to account for monies received from federal and state agencies to operate specified public health programs.

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**Community Education Program** - to account for the cost of providing for the joint operation and presentation of a community education program by the Parks and Recreation Division and Independent School District #625.

**Municipal Stadium** - to account for the use of revenue from facility rental and other sources to be used for the operation of the Municipal Stadium.

**Como Campus** - to account for proceeds from education programs, commissions and donations from outside parties, to be appropriated for volunteer recruitment and training, purchase of animals, maintenance of zoo and conservatory and other related costs.

**Special Recreation Activities** - to account for user fees used to provide city-wide recreational programs such as concerts, day-camp, field trips, tennis tournaments, special events and in-services.

**Municipal Athletic Programming** - to account for user fees used to coordinate the operation of a city-wide municipal athletic program.

**Recreation Centers Special Accounts** - to account for user fees used to provide special activities for each individual recreation center.

**Charitable Gambling** - to account for the administration of charitable gambling receipts in conformance with City Council action for the support of youth athletics or otherwise as legally determined.

**Parks and Recreation Private Donations** - to account for donations and contributions given to the Department of Parks and Recreation for services, supplies, and/or facilities.

**Parks and Recreation Grants and Aids** - to account for intergovernmental grants and aids received from various federal, state, county and other agencies, and other revenues received to operate specified Parks and Recreation projects.

**Library Special Revenue Fund** - to account for the use of revenue derived from the library to be used only for library purposes.

**Library Aids and Grants** - to account for revenue received from various federal and state agencies as well as monies received from the Friends of the Saint Paul Public Library and the Minnesota Foundation (Perrie Jones Library Fund) for special projects such as collection development, staff training and development community outreach opportunities.

**Rella Havens Memorial Fund** - to account for the portion of an estate left to the city's public library system by a former library employee, to be administered at the discretion of the library administrator.

continued

**Community Development Block Grant** - to account for monies received from the U.S. Department of Housing and Urban Development under the Community Development Block Grant Program, and other miscellaneous revenues derived from projects operated under this program. These monies are to be expended for the development of a viable urban community, by providing decent housing and a suitable living environment and expanded economic opportunities, principally for persons of low and moderate income.

**State Grant Programs** - to account for various grants received from the State of Minnesota to be used for urban development.

**HRA Federal and State Programs** - to account for intergovernmental revenues provided to the HRA from the federal, state and local governments.

**Section 108 Programs** - to account for monies received under the U.S. Department of Housing and Urban Development Section 108 Loan Guaranty Program.

**Parking and Transit** - to account for city parking meter and parking fine revenue which is used to maintain meters and enforce parking with any surplus being transferred to the General Fund.

#### **Debt Service Funds**

Debt service funds account for financial resources used for the payment of general long-term debt principal, interest and related costs.

**G.O. Special Assessment - Streets** - to account for monies received from property tax assessments, to be used for the repayment of the principal and interest on special assessment debt with governmental commitment.

**City Revenue Bonds and Other Long-Term Debt** - to account for monies received from various sources for the payment of principal and interest on city issued revenue bonds and other long-term debt.

**Revenue Notes and Other Long-Term Debt** - to account for monies received from various sources for the payment of principal and interest on city issued revenue notes and other long-term debt.

continued

### **Capital Projects Funds**

Capital projects funds account for financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

**Capital Improvement Bonds** - to account for monies received from the sale of general obligation bonds, which are subsequently transferred to the Capital Projects Fund which accounts for the expenditure of the construction projects.

**City Sales Tax** - to account for the monies received from the one-half percent city sales tax which are used for major RiverCentre capital expenditures, other capital expenditures as determined by city council, and the transfer to the HRA General Debt Service Fund for financing the debt service on the HRA Sales Tax Revenue Bonds.

**City Downtown Capital Projects** - to account for development and capital expenditures primarily in Saint Paul's downtown area. The main source of financing for these expenditures is transfers from the HRA General Debt Service Fund under the Downtown and Seventh Place Redevelopment Project Subordinated Tax Increment Revenue Note.

**HRA Tax Increment** - to account for development and capital expenditures primarily in Saint Paul's Tax Increment Districts using financing from bond proceeds, tax increment revenues, and other sources.

### **Permanent Funds**

Permanent funds account for resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support specific programs.

**Japanese Gardens** - to account for donations from the Ordway Family for the construction of the Japanese Garden in Como Park.

**Hoffman Memorial** - to account for the principal of a trust fund and disbursement of interest derived from donation for perpetual maintenance of a memorial located at Como Park Conservatory.

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City of Saint Paul, Minnesota  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS  
December 31, 2002

Exhibit 16

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
<b>ASSETS</b>					
Cash and Investments with Treasurer	41,726,612	10,360,190	53,314,035	61,973	105,462,810
Cash and Investments with Trustees	-	4,151,434	17,341,610	-	21,493,044
Imprest Funds	30,475	-	-	-	30,475
Receivables					
Property Taxes - Due from Ramsey County	-	-	4,079	-	4,079
Property Taxes - Delinquent	-	-	10,984	-	10,984
Accounts (net of allowance for estimated uncollectible)	1,362,202	-	7,551	-	1,369,753
Assessments	10,563,568	14,865,470	-	-	25,429,038
Notes and Loans	11,287,693	-	8,296,841	-	19,584,534
Accrued Interest	71,043	82,037	485,647	469	639,196
Due from Other Funds	1,536,472	160,500	137,697	-	1,834,669
Due from Component Units	113,974	-	-	-	113,974
Due from Other Governmental Units	5,472,527	65,049	1,318,287	-	6,855,863
Advance to Other Funds	425,000	-	104,144	-	529,144
Land Held for Resale	411,309	-	638,000	-	1,049,309
<b>TOTAL ASSETS</b>	<b>73,000,875</b>	<b>29,684,680</b>	<b>81,658,875</b>	<b>62,442</b>	<b>184,406,872</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Interfund Payable for Pooled					
Cash and Investments Overdrafts	1,530,334	3,740	78,180	-	1,612,254
Accrued Salaries Payable	910,452	-	-	-	910,452
Accounts Payable	3,690,210	1,213	117,991	-	3,809,414
Contracts/Retention Payable	223,657	-	935,000	-	1,158,657
Due to Other Funds	3,407,272	2,226	2,444,800	-	5,854,298
Due to Component Unit	42,515	-	-	-	42,515
Due to Other Governmental Units	2,221,471	-	36,301	-	2,257,772
Advance from Other Funds	-	-	6,093,119	-	6,093,119
Deferred Revenue	13,995,248	14,901,364	9,184,412	206	38,081,230
<b>Total Liabilities</b>	<b>26,021,159</b>	<b>14,908,543</b>	<b>18,889,803</b>	<b>206</b>	<b>59,819,711</b>
<b>Fund Balances</b>					
Reserved for Encumbrances	1,289,519	-	342,959	-	1,632,478
Reserved for Imprest Funds	30,475	-	-	-	30,475
Reserved for Advance to Other Funds	425,000	-	104,144	-	529,144
Reserved for Permanent Fund Activities	-	-	-	35,000	35,000
Unreserved					
Designated for Next Year's Appropriation	6,983,179	-	-	-	6,983,179
Designated for Equipment Replacement	147,264	-	-	-	147,264
Designated for Winter Street Maintenance	2,703,618	-	-	-	2,703,618
Designated for Future Housing and Commercial Projects	284,161	-	-	-	284,161
Designated for Net Unrealized Gains	173,509	186,444	1,066,475	1,145	1,427,573
Designated for Specific Capital Projects	-	-	61,255,494	-	61,255,494
Undesignated	34,942,991	14,589,693	-	26,091	49,558,775
<b>Total Fund Balances</b>	<b>46,979,716</b>	<b>14,776,137</b>	<b>62,769,072</b>	<b>62,236</b>	<b>124,587,161</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>73,000,875</b>	<b>29,684,680</b>	<b>81,658,875</b>	<b>62,442</b>	<b>184,406,872</b>



City of Saint Paul, Minnesota  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
December 31, 2002

Exhibit 17

	Special Projects - General Government	Finance Special Projects	Cable Communications	Charitable Gambling Enforcement	Debt - Capital Improvement	Utilities Rate Investigation Administration	Property Code Enforcement	License and Permit
<b>ASSETS</b>								
Cash and Investments with Treasurer	1,160,651	602,693	1,267,827	261,151	-	-	368,995	1,871,168
Imprest Funds	-	-	100	1,000	-	-	-	3,300
Receivables								
Accounts (net of allowance for estimated uncollectible)	91,495	-	436,134	4,869	104,125	15,000	4,000	40,231
Assessments	-	-	-	-	-	-	-	-
Notes and Loans	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-
Due from Other Funds	14,078	-	-	-	-	-	120,235	4,462
Due from Component Units	60,762	-	7,000	-	-	-	-	-
Due from Other Governmental Units	41,561	90,566	6,395	-	-	-	-	-
Advance to Other Funds	-	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>1,368,547</b>	<b>693,259</b>	<b>1,717,456</b>	<b>267,020</b>	<b>104,125</b>	<b>15,000</b>	<b>493,230</b>	<b>1,919,161</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	-	-	-	-	21	9,966	-	-
Accrued Salaries Payable	10,260	12,960	16,016	10,633	-	1,410	7,447	233,067
Accounts Payable	237,436	57,840	27,373	486	-	-	12,634	132,209
Contracts Payable	-	-	-	-	-	-	-	54,000
Due to Other Funds	3,270	22,743	30,336	2,231	-	300	1,558	258,235
Due to Component Unit	-	-	-	-	-	-	-	325
Due to Other Governmental Units	1,980	-	2,161	-	-	-	-	-
Deferred Revenue	19,500	93,494	-	-	2,960	-	-	-
<b>Total Liabilities</b>	<b>272,446</b>	<b>187,037</b>	<b>75,886</b>	<b>13,350</b>	<b>2,981</b>	<b>11,676</b>	<b>21,639</b>	<b>677,836</b>
<b>Fund Balances</b>								
Reserved for Encumbrances	67,180	123,395	182,592	1,953	-	-	135,495	55,540
Reserved for Imprest Funds	-	-	100	1,000	-	-	-	3,300
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	-
Unreserved								
Designated for Next Year's Appropriation	76,609	120,000	545,009	36,983	-	434	-	31,575
Designated for Equipment Replacement	-	-	147,264	-	-	-	-	-
Designated for Winter Street Maintenance	-	-	-	-	-	-	-	-
Designated for Future Housing and Commercial Projects	-	-	-	-	-	-	-	-
Designated for Net Unrealized Gains	-	-	-	-	-	-	-	-
Undesignated	952,312	262,827	766,605	213,734	101,144	2,890	336,096	1,150,910
<b>Total Fund Balances</b>	<b>1,096,101</b>	<b>506,222</b>	<b>1,641,570</b>	<b>253,670</b>	<b>101,144</b>	<b>3,324</b>	<b>471,591</b>	<b>1,241,325</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>1,368,547</b>	<b>693,259</b>	<b>1,717,456</b>	<b>267,020</b>	<b>104,125</b>	<b>15,000</b>	<b>493,230</b>	<b>1,919,161</b>

continued

City of Saint Paul, Minnesota  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
December 31, 2002

Exhibit 17

	Police Services - Pension Assets	Crime Laboratory	Parking Enforcement	Special Projects Police	Police Officers Clothing	Fire Responsive Services	Fire Fighting Equipment	Fire Protection Clothing
<b>ASSETS</b>								
Cash and Investments with Treasurer	2,486,568	21,228	-	2,731,584	367,629	173,620	1,056,100	197,897
Imprest Funds	-	-	-	26,000	-	-	-	-
Receivables								
Accounts (net of allowance for estimated uncollectible)	-	-	-	223,023	-	44	46,703	-
Assessments	-	-	-	-	-	-	-	-
Notes and Loans	-	-	-	-	-	-	-	-
Accrued Interest	38,197	-	-	12,564	-	-	-	-
Due from Other Funds	-	-	357,372	642,138	-	1,983	-	-
Due from Component Units	-	-	-	-	-	-	-	-
Due from Other Governmental Units	-	29,625	-	545,940	-	3,300	115,685	-
Advance to Other Funds	-	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>2,524,765</b>	<b>50,853</b>	<b>357,372</b>	<b>4,181,249</b>	<b>367,629</b>	<b>178,947</b>	<b>1,218,488</b>	<b>197,897</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	-	-	261,335	-	-	-	-	-
Accrued Salaries Payable	25,621	2,390	32,062	95,564	-	-	-	-
Accounts Payable	-	-	46,633	106,467	46,044	412	-	8,921
Contracts Payable	-	-	-	-	-	-	-	-
Due to Other Funds	5,457	508	17,342	40,989	338	-	61,800	1,983
Due to Component Unit	-	-	-	-	-	-	-	-
Due to Other Governmental Units	-	-	-	64,299	-	-	-	-
Deferred Revenue	16,798	25,750	-	887,973	-	-	69,552	-
<b>Total Liabilities</b>	<b>47,876</b>	<b>28,648</b>	<b>357,372</b>	<b>1,195,292</b>	<b>46,382</b>	<b>412</b>	<b>131,352</b>	<b>10,904</b>
<b>Fund Balances</b>								
Reserved for Encumbrances	-	-	-	170,000	-	-	-	-
Reserved for Imprest Funds	-	-	-	26,000	-	-	-	-
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	-
Unreserved								
Designated for Next Year's Appropriation	1,168,007	19,931	-	471,675	-	-	57,460	-
Designated for Equipment Replacement	-	-	-	-	-	-	-	-
Designated for Winter Street Maintenance	-	-	-	-	-	-	-	-
Designated for Future Housing and Commercial Projects	-	-	-	-	-	-	-	-
Designated for Net Unrealized Gains	93,288	-	-	30,685	-	-	-	-
Undesignated	1,215,594	2,274	-	2,287,597	321,247	178,535	1,029,676	186,993
<b>Total Fund Balances</b>	<b>2,476,889</b>	<b>22,205</b>	<b>-</b>	<b>2,985,957</b>	<b>321,247</b>	<b>178,535</b>	<b>1,087,136</b>	<b>186,993</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>2,524,765</b>	<b>50,853</b>	<b>357,372</b>	<b>4,181,249</b>	<b>367,629</b>	<b>178,947</b>	<b>1,218,488</b>	<b>197,897</b>

continued

City of Saint Paul, Minnesota  
COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
December 31, 2002

Exhibit 17

	Street Repair and Cleaning	Lighting Maintenance Assessment Districts	Right of Way	Solid Waste and Recycling	Public Health	Special Projects - Division of Health	Community Education Program	Municipal Stadium
<b>ASSETS</b>								
Cash and Investments with Treasurer	21,928,995	79,337	91,911	1,066,515	-	-	-	12,371
Imprest Funds	-	-	75	-	-	-	-	-
Receivables								
Accounts (net of allowance for estimated uncollectible)	272,258	604	30,815	-	-	-	-	16,562
Assessments	8,319,191	132,358	-	2,112,019	-	-	-	-
Notes and Loans	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	-	-	-	-
Due from Other Funds	260,535	-	836	-	-	-	-	33,000
Due from Component Units	4,938	-	40,866	-	-	-	-	-
Due from Other Governmental Units	541,309	4,373	592	44,327	338,040	615,646	156,170	-
Advance to Other Funds	425,000	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>31,752,226</b>	<b>216,672</b>	<b>165,095</b>	<b>3,222,861</b>	<b>338,040</b>	<b>615,646</b>	<b>156,170</b>	<b>61,933</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	-	-	-	-	273,092	502,475	143,145	-
Accrued Salaries Payable	209,897	-	34,629	2,443	53,625	93,728	10,809	4,530
Accounts Payable	338,868	-	3,393	210,861	-	-	15	2,426
Contracts Payable	-	-	-	-	-	-	-	-
Due to Other Funds	933,156	9,475	44,366	519	11,323	19,443	2,201	936
Due to Component Unit	42,190	-	-	-	-	-	-	-
Due to Other Governmental Units	-	-	-	-	-	-	-	-
Deferred Revenue	548,708	19,040	4,267	2,112,019	-	-	-	-
<b>Total Liabilities</b>	<b>2,072,819</b>	<b>28,515</b>	<b>86,655</b>	<b>2,325,842</b>	<b>338,040</b>	<b>615,646</b>	<b>156,170</b>	<b>7,892</b>
<b>Fund Balances</b>								
Reserved for Encumbrances	463,115	-	-	-	-	-	-	13,231
Reserved for Imprest Funds	-	-	75	-	-	-	-	-
Reserved for Advance to Other Funds	425,000	-	-	-	-	-	-	-
Unreserved								
Designated for Next Year's Appropriation	4,226,077	4,894	-	126,560	-	-	-	-
Designated for Equipment Replacement	-	-	-	-	-	-	-	-
Designated for Winter Street Maintenance	2,703,618	-	-	-	-	-	-	-
Designated for Future Housing and Commercial Projects	-	-	-	-	-	-	-	-
Designated for Net Unrealized Gains	-	-	-	-	-	-	-	-
Undesignated	21,861,597	183,263	78,365	770,459	-	-	-	40,810
<b>Total Fund Balances</b>	<b>29,679,407</b>	<b>188,157</b>	<b>78,440</b>	<b>897,019</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,041</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>31,752,226</b>	<b>216,672</b>	<b>165,095</b>	<b>3,222,861</b>	<b>338,040</b>	<b>615,646</b>	<b>156,170</b>	<b>61,933</b>

continued

City of Saint Paul, Minnesota  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
December 31, 2002

Exhibit 17

	Como Campus	Special Recreation Activities	Municipal Athletic Programming	Recreation Centers Special Accounts	Charitable Gambling	Parks and Recreation Private Donations	Parks and Recreation Grants and Aids	Library Special Revenue Fund
<b>ASSETS</b>								
Cash and Investments with Treasurer	314,196	175,160	-	65,598	77,283	49,099	952,266	447,502
Imprest Funds	-	-	-	-	-	-	-	-
Receivables								
Accounts (net of allowance for estimated uncollectible)	46,147	920	3,014	-	183	-	7,393	-
Assessments	-	-	-	-	-	-	-	-
Notes and Loans	-	-	-	-	-	-	-	-
Accrued Interest	-	-	-	-	666	-	-	-
Due from Other Funds	-	1,825	-	-	-	-	10,903	-
Due from Component Units	-	-	-	-	-	-	-	-
Due from Other Governmental Units	-	-	-	-	-	-	372,270	-
Advance to Other Funds	-	-	-	-	-	-	-	-
Land Held for Resale	-	-	-	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>360,343</b>	<b>177,905</b>	<b>3,014</b>	<b>65,598</b>	<b>78,132</b>	<b>49,099</b>	<b>1,342,832</b>	<b>447,502</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	-	-	64,277	-	-	-	-	-
Accrued Salaries Payable	24,723	-	6,416	-	-	-	19,985	-
Accounts Payable	14,203	-	8,239	-	18,498	-	20,354	163,889
Contracts Payable	-	-	-	-	-	-	-	-
Due to Other Funds	10,238	-	1,354	-	-	-	13,628	-
Due to Component Unit	-	-	-	-	-	-	-	-
Due to Other Governmental Units	-	-	-	-	-	-	53,031	-
Deferred Revenue	-	-	-	-	293	-	-	-
<b>Total Liabilities</b>	<b>49,164</b>	<b>-</b>	<b>80,286</b>	<b>-</b>	<b>18,791</b>	<b>-</b>	<b>106,998</b>	<b>163,889</b>
<b>Fund Balances</b>								
Reserved for Encumbrances	200	-	8,885	-	-	-	26,841	-
Reserved for Imprest Funds	-	-	-	-	-	-	-	-
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	-
Unreserved								
Designated for Next Year's Appropriation	19,523	-	-	-	-	-	78,442	-
Designated for Equipment Replacement	-	-	-	-	-	-	-	-
Designated for Winter Street Maintenance	-	-	-	-	-	-	-	-
Designated for Future Housing and Commercial Projects	-	-	-	-	-	-	-	-
Designated for Net Unrealized Gains	-	-	-	-	1,627	-	-	-
Undesignated	291,456	177,905	(86,157)	65,598	57,714	49,099	1,130,551	283,613
<b>Total Fund Balances</b>	<b>311,179</b>	<b>177,905</b>	<b>(77,272)</b>	<b>65,598</b>	<b>59,341</b>	<b>49,099</b>	<b>1,235,834</b>	<b>283,613</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>360,343</b>	<b>177,905</b>	<b>3,014</b>	<b>65,598</b>	<b>78,132</b>	<b>49,099</b>	<b>1,342,832</b>	<b>447,502</b>

continued

City of Saint Paul, Minnesota  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
December 31, 2002

Exhibit 17

	Library Aids and Grants	Rella Havens Memorial Fund	Community Development Block Grant	State Grant Programs	HRA Federal and State Programs	Section 108 Programs	Parking and Transit	Total Nonmajor Special Revenue Funds
<b>ASSETS</b>								
Cash and Investments with Treasurer	581,268	427,936	-	1,092,158	532,385	3,409	1,262,112	41,726,612
Imprest Funds	-	-	-	-	-	-	-	30,475
Receivables								
Accounts (net of allowance for estimated uncollectible)	-	-	-	-	-	-	18,682	1,362,202
Assessments	-	-	-	-	-	-	-	10,563,568
Notes and Loans	-	-	7,001,151	514,280	3,772,262	-	-	11,287,693
Accrued Interest	-	3,362	-	16,201	53	-	-	71,043
Due from Other Funds	-	-	-	-	88,411	-	694	1,536,472
Due from Component Units	-	-	-	-	-	-	408	113,974
Due from Other Governmental Units	6,048	-	2,428,720	31,652	14,318	-	85,990	5,472,527
Advance to Other Funds	-	-	-	-	-	-	-	425,000
Land Held for Resale	-	-	411,309	-	-	-	-	411,309
<b>TOTAL ASSETS</b>	<b>587,316</b>	<b>431,298</b>	<b>9,841,180</b>	<b>1,654,291</b>	<b>4,407,429</b>	<b>3,409</b>	<b>1,367,886</b>	<b>73,000,875</b>
<b>LIABILITIES AND FUND BALANCES</b>								
<b>Liabilities</b>								
Interfund Payable for Pooled								
Cash and Investments Overdrafts	-	-	276,023	-	-	-	-	1,530,334
Accrued Salaries Payable	2,237	-	-	-	-	-	-	910,452
Accounts Payable	149,120	-	1,622,637	312,805	148,447	-	-	3,690,210
Contracts Payable	-	-	-	169,657	-	-	-	223,657
Due to Other Funds	14,332	-	530,060	-	1,265	-	1,367,886	3,407,272
Due to Component Unit	-	-	-	-	-	-	-	42,515
Due to Other Governmental Units	-	-	-	-	2,100,000	-	-	2,221,471
Deferred Revenue	67,307	1,478	7,412,460	556,062	2,157,587	-	-	13,995,248
<b>Total Liabilities</b>	<b>232,996</b>	<b>1,478</b>	<b>9,841,180</b>	<b>1,038,524</b>	<b>4,407,299</b>	<b>-</b>	<b>1,367,886</b>	<b>26,021,159</b>
<b>Fund Balances</b>								
Reserved for Encumbrances	-	-	-	41,092	-	-	-	1,289,519
Reserved for Imprest Funds	-	-	-	-	-	-	-	30,475
Reserved for Advance to Other Funds	-	-	-	-	-	-	-	425,000
Unreserved								
Designated for Next Year's Appropriation	-	-	-	-	-	-	-	6,983,179
Designated for Equipment Replacement	-	-	-	-	-	-	-	147,264
Designated for Winter Street Maintenance	-	-	-	-	-	-	-	2,703,618
Designated for Future Housing and Commercial Projects	-	-	-	284,161	-	-	-	284,161
Designated for Net Unrealized Gains	-	8,211	-	39,568	130	-	-	173,509
Undesignated	354,320	421,609	-	250,946	-	3,409	-	34,942,991
<b>Total Fund Balances</b>	<b>354,320</b>	<b>429,820</b>	<b>-</b>	<b>615,767</b>	<b>130</b>	<b>3,409</b>	<b>-</b>	<b>46,979,716</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>587,316</b>	<b>431,298</b>	<b>9,841,180</b>	<b>1,654,291</b>	<b>4,407,429</b>	<b>3,409</b>	<b>1,367,886</b>	<b>73,000,875</b>

City of Saint Paul, Minnesota  
**COMBINING BALANCE SHEET**  
**NONMAJOR DEBT SERVICE FUNDS**  
December 31, 2002

Exhibit 18

	G.O. Special Assessment - Streets	City Revenue Bonds and Other Long-Term Debt	Revenue Notes and Other Long-Term Debt	Total Nonmajor Debt Service Funds
<b>ASSETS</b>				
Cash and Investments with Treasurer	9,414,120	-	946,070	10,360,190
Cash and Investments with Trustees	-	4,151,434	-	4,151,434
Receivables				
Assessments	14,865,470	-	-	14,865,470
Accrued Interest	75,952	6,085	-	82,037
Due from Other Funds	160,500	-	-	160,500
Due from Other Governmental Units	65,049	-	-	65,049
<b>TOTAL ASSETS</b>	<b>24,581,091</b>	<b>4,157,519</b>	<b>946,070</b>	<b>29,684,680</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities				
Interfund Payable for Pooled				
Cash and Investments Overdrafts	-	3,740	-	3,740
Accounts Payable	1,213	-	-	1,213
Due to Other Funds	2,226	-	-	2,226
Deferred Revenue	14,898,871	2,493	-	14,901,364
<b>Total Liabilities</b>	<b>14,902,310</b>	<b>6,233</b>	<b>-</b>	<b>14,908,543</b>
Fund Balances				
Unreserved				
Designated for Net Unrealized Gains	185,491	953	-	186,444
Designated for Debt Service	9,493,290	4,150,333	946,070	14,589,693
<b>Total Fund Balances</b>	<b>9,678,781</b>	<b>4,151,286</b>	<b>946,070</b>	<b>14,776,137</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>24,581,091</b>	<b>4,157,519</b>	<b>946,070</b>	<b>29,684,680</b>

City of Saint Paul, Minnesota  
COMBINING BALANCE SHEET  
NONMAJOR CAPITAL PROJECTS FUNDS  
December 31, 2002

Exhibit 19

	Capital Improvement Bonds	City Sales Tax	City Downtown Capital Projects	HRA Tax Increment	Total Nonmajor Capital Projects Funds
<b>ASSETS</b>					
Cash and Investments with Treasurer	14,419,855	26,814,137	-	12,080,043	53,314,035
Cash and Investments with Trustees	-	759,233	-	16,582,377	17,341,610
Receivables					
Property Taxes - Due from Ramsey County	-	-	-	4,079	4,079
Property Taxes - Delinquent	-	-	-	10,984	10,984
Accounts (net of allowance for estimated uncollectible)	-	7,551	-	-	7,551
Notes and Loans	-	8,296,841	-	-	8,296,841
Accrued Interest	140,932	221,355	-	123,360	485,647
Due from Other Funds	-	42,747	94,950	-	137,697
Due from Other Governmental Units	-	1,318,287	-	-	1,318,287
Advance to Other Funds	-	104,144	-	-	104,144
Land Held for Resale	-	-	-	638,000	638,000
<b>TOTAL ASSETS</b>	<b>14,560,787</b>	<b>37,564,295</b>	<b>94,950</b>	<b>29,438,843</b>	<b>81,658,875</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities</b>					
Interfund Payable for Pooled					
Cash and Investments Overdrafts	-	-	78,180	-	78,180
Accounts Payable	-	-	15,600	102,391	117,991
Contracts/Retention Payable	-	126,384	1,170	807,446	935,000
Due to Other Funds	2,339,255	105,545	-	-	2,444,800
Due to Other Governmental Units	-	-	-	36,301	36,301
Advance from Other Funds	-	-	-	6,093,119	6,093,119
Deferred Revenue	61,977	8,394,185	-	728,250	9,184,412
<b>Total Liabilities</b>	<b>2,401,232</b>	<b>8,626,114</b>	<b>94,950</b>	<b>7,767,507</b>	<b>18,889,803</b>
<b>Fund Balances</b>					
Reserved for Encumbrances	-	103,095	-	239,864	342,959
Reserved for Advance to Other Funds	-	104,144	-	-	104,144
Unreserved					
Designated for Net Unrealized Gains	344,189	540,599	-	181,687	1,066,475
Designated for Specific Capital Projects	11,815,366	28,190,343	-	21,249,785	61,255,494
<b>Total Fund Balances</b>	<b>12,159,555</b>	<b>28,938,181</b>	<b>-</b>	<b>21,671,336</b>	<b>62,769,072</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>14,560,787</b>	<b>37,564,295</b>	<b>94,950</b>	<b>29,438,843</b>	<b>81,658,875</b>

City of Saint Paul, Minnesota  
**COMBINING BALANCE SHEET**  
**NONMAJOR PERMANENT FUNDS**  
December 31, 2002

Exhibit 20

	Japanese Gardens	Hoffman Memorial	Total Nonmajor Permanent Funds
<b>ASSETS</b>			
Cash and Investments with Treasurer	52,688	9,285	61,973
Receivables			
Accrued Interest	396	73	469
<b>TOTAL ASSETS</b>	<b>53,084</b>	<b>9,358</b>	<b>62,442</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities			
Deferred Revenue	174	32	206
<b>Total Liabilities</b>	<b>174</b>	<b>32</b>	<b>206</b>
Fund Balances			
Reserved for Permanent Fund Activities	30,000	5,000	35,000
Unreserved			
Designated for Net Unrealized Gains	967	178	1,145
Undesignated	21,943	4,148	26,091
<b>Total Fund Balances</b>	<b>52,910</b>	<b>9,326</b>	<b>62,236</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>53,084</b>	<b>9,358</b>	<b>62,442</b>



City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 21

	Special Revenue	Debt Service	Capital Projects	Permanent	Total Nonmajor Governmental Funds
<b>REVENUES</b>					
Taxes					
Property Taxes					
Current Tax Increment	-	-	2,276,316	-	2,276,316
Delinquent Tax Increment	-	-	5,770	-	5,770
City Sales Tax	-	-	13,344,192	-	13,344,192
Franchise Fees	1,713,212	27,500	-	-	1,740,712
Hotel-Motel Tax	1,771,214	-	-	-	1,771,214
Total Taxes	3,484,426	27,500	15,626,278	-	19,138,204
Licenses and Permits	8,513,316	-	-	-	8,513,316
Intergovernmental Revenue	27,966,678	-	11,047	-	27,977,725
Fees, Sales and Services	17,083,943	3,614,660	629,921	5,160	21,333,684
Assessments	11,132,238	3,339,884	-	-	14,472,122
Investment Income					
Interest Earned on Investments	897,220	439,386	2,933,780	2,229	4,272,615
Increase in Fair Value of Investments	159,255	174,826	978,864	1,052	1,313,997
Interest Earned - Other	21,219	-	278,310	-	299,529
Miscellaneous Revenue					
Program Income	7,755,946	-	-	-	7,755,946
Other	3,088,700	3,403,398	1,588,069	3,000	8,083,167
Total Revenues	80,102,941	10,999,654	22,046,269	11,441	113,160,305
<b>EXPENDITURES</b>					
Current					
General Government	4,751,426	-	7,773,324	-	12,524,750
Public Safety	16,806,323	-	-	-	16,806,323
Highways and Streets	18,246,384	30,000	-	-	18,276,384
Health	4,114,552	-	-	-	4,114,552
Culture and Recreation	5,349,898	-	-	1,424	5,351,322
Housing and Economic Development	24,987,411	-	12,674,084	-	37,661,495
Capital Outlay	1,667,930	-	9,988,534	-	11,656,464
Debt Service					
Bond Principal	-	5,885,000	-	-	5,885,000
Other Debt Principal	309,489	298,389	1,497,012	-	2,104,890
Interest - Bonds	-	6,017,892	20,172	-	6,038,064
Interest - Other Debt	-	105,989	2,292,486	-	2,398,475
Bond Issuance Costs	-	-	891,743	-	891,743
Total Expenditures	76,233,413	12,337,270	35,137,355	1,424	123,709,462
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,869,528	(1,337,616)	(13,091,086)	10,017	(10,549,157)
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers In	8,108,405	108,961	17,033,979	-	25,251,345
Operating Transfers Out	(9,626,600)	-	(41,279,237)	-	(50,905,837)
Bonds Issued	-	1,879,924	41,070,000	-	42,949,924
Notes Issued	17,689	-	-	-	17,689
Premium on Bonds Issued	-	-	43,882	-	43,882
Discount on Bonds Issued	-	(2,226)	-	-	(2,226)
Total Other Financing Sources (Uses)	(1,500,506)	1,986,659	16,868,624	-	17,354,777
Net Change in Fund Balances	2,369,022	649,043	3,777,538	10,017	6,805,620
FUND BALANCES, January 1, as restated	44,610,694	14,127,094	58,991,534	52,219	117,781,541
FUND BALANCES, December 31	46,979,716	14,776,137	62,769,072	62,236	124,587,161

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 22

	Special Projects - General Government	Finance Special Projects	Cable Communications	Charitable Gambling Enforcement	Debt - Capital Improvement	Utilities Rate Investigation Administration	Property Code Enforcement	License and Permit
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	1,713,212	-	-	-	-	-
Hotel-Motel Tax	1,771,214	-	-	-	-	-	-	-
Total Taxes	1,771,214	-	1,713,212	-	-	-	-	-
Licenses and Permits	-	-	-	315,943	-	-	4,485	7,371,347
Intergovernmental Revenue	22,600	253,006	-	-	-	-	-	-
Fees, Sales and Services	2,922,529	365,610	172,124	-	116,910	67,890	232,624	1,132,277
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	499,263	-	-	-	-	-	-	-
Increase in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous Revenue								
Program Income	-	-	-	-	-	-	-	-
Other	130,629	301,123	97,049	-	-	-	200,000	57,528
Total Revenues	5,346,235	919,739	1,982,385	315,943	116,910	67,890	437,109	8,561,152
<b>EXPENDITURES</b>								
Current								
General Government	2,328,652	481,823	1,488,404	312,485	101,165	38,897	-	-
Public Safety	-	-	-	-	-	-	573,659	8,465,552
Highways and Streets	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	-	233,537	12,345	-	28,156	-	-	57,049
Debt Service								
Other Debt Principal	35,000	274,489	-	-	-	-	-	-
Total Expenditures	2,363,652	989,849	1,500,749	312,485	129,321	38,897	573,659	8,522,601
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,982,583	(70,110)	481,636	3,458	(12,411)	28,993	(136,550)	38,551
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	41,078	178,628	-	-	-	-	358,813	1,000
Operating Transfers Out	(2,921,639)	(32,636)	(868,411)	(10,000)	-	(50,000)	(2,017)	(149,296)
Notes Issued	-	17,689	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(2,880,561)	163,681	(868,411)	(10,000)	-	(50,000)	356,796	(148,296)
Net Change in Fund Balances	102,022	93,571	(386,775)	(6,542)	(12,411)	(21,007)	220,246	(109,745)
FUND BALANCES, January 1, as restated	994,079	412,651	2,028,345	260,212	113,555	24,331	251,345	1,351,070
FUND BALANCES, December 31	1,096,101	506,222	1,641,570	253,670	101,144	3,324	471,591	1,241,325

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 22

	Police Services - Pension Assets	Crime Laboratory	Parking Enforcement	Special Projects Police	Police Officers Clothing	Fire Responsive Services	Fire Fighting Equipment	Fire Protection Clothing
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	2,657,756	-	-	-	-
Fees, Sales and Services	-	23,120	-	1,259,716	-	6,425	507,622	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	208,538	-	-	66,518	-	-	-	-
Increase in Fair Value of Investments	85,624	-	-	28,164	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous Revenue								
Program Income	-	-	-	-	-	-	-	-
Other	258	-	-	414,676	-	66,312	19,874	-
Total Revenues	294,420	23,120	-	4,426,830	-	72,737	527,496	-
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	1,459,129	63,016	957,997	4,601,112	426,779	55,029	1,295	202,755
Highways and Streets	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	-	-	42,154	21,326	-	-	958,395	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	1,459,129	63,016	1,000,151	4,622,438	426,779	55,029	959,690	202,755
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,164,709)	(39,896)	(1,000,151)	(195,608)	(426,779)	17,708	(432,194)	(202,755)
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	-	30,000	1,004,144	655,638	472,357	-	-	229,573
Operating Transfers Out	(7,029)	-	(3,993)	(47,534)	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(7,029)	30,000	1,000,151	608,104	472,357	-	-	229,573
Net Change in Fund Balances	(1,171,738)	(9,896)	-	412,496	45,578	17,708	(432,194)	26,818
FUND BALANCES, January 1, as restated	3,648,627	32,101	-	2,573,461	275,669	160,827	1,519,330	160,175
FUND BALANCES, December 31	2,476,889	22,205	-	2,985,957	321,247	178,535	1,087,136	186,993

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 22

	Street Repair and Cleaning	Lighting Maintenance Assessment Districts	Right of Way	Solid Waste and Recycling	Public Health	Special Projects - Division of Health	Community Education Program	Municipal Stadium
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	821,541	-	-	-	-	-
Intergovernmental Revenue	3,443,592	-	-	562,015	-	-	-	-
Fees, Sales and Services	2,258,028	-	571,786	-	1,452,220	2,662,332	304,983	306,052
Assessments	8,975,842	126,515	-	2,029,881	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase in Fair Value of Investments	-	-	-	-	-	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous Revenue								
Program Income	-	-	-	-	-	-	-	-
Other	18,801	-	-	-	-	-	15	250
Total Revenues	14,696,263	126,515	1,393,327	2,591,896	1,452,220	2,662,332	304,998	306,302
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	13,910,115	140,854	1,757,167	2,438,248	-	-	-	-
Health	-	-	-	-	1,452,220	2,662,332	-	-
Culture and Recreation	-	-	-	-	-	-	304,998	350,189
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	217,442	-	-	-	-	-	-	5,783
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	14,127,557	140,854	1,757,167	2,438,248	1,452,220	2,662,332	304,998	355,972
Excess (Deficiency) of Revenues Over (Under) Expenditures	568,706	(14,339)	(363,840)	153,648	-	-	-	(49,670)
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	4,084,156	778	7,919	6,139	-	-	-	93,261
Operating Transfers Out	(82,961)	-	(2,105)	-	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	4,001,195	778	5,814	6,139	-	-	-	93,261
Net Change in Fund Balances	4,569,901	(13,561)	(358,026)	159,787	-	-	-	43,591
FUND BALANCES, January 1, as restated	25,109,506	201,718	436,466	737,232	-	-	-	10,450
FUND BALANCES, December 31	29,679,407	188,157	78,440	897,019	-	-	-	54,041

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 22

	Como Campus	Special Recreation Activities	Municipal Athletic Programming	Recreation Centers Special Accounts	Charitable Gambling	Parks and Recreation Private Donations	Parks and Recreation Grants and Aids	Library Special Revenue Fund
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	178,279	-	-	-	-	-	1,645,721	-
Fees, Sales and Services	392,490	100,644	332,831	133,796	40,229	-	200,432	42,727
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	3,929	-	-	-
Increase in Fair Value of Investments	-	-	-	-	1,494	-	-	-
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous Revenue								
Program Income	-	-	-	-	-	-	-	-
Other	436,417	-	-	86,666	-	974	74,014	214,357
Total Revenues	1,007,186	100,644	332,831	220,462	45,652	974	1,920,167	257,084
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	1,190,101	80,445	382,053	225,265	75,948	-	977,957	224,750
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	22,000	-	-	-	-	-	41,673	10,249
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	1,212,101	80,445	382,053	225,265	75,948	-	1,019,630	234,999
Excess (Deficiency) of Revenues Over (Under) Expenditures	(204,915)	20,199	(49,222)	(4,803)	(30,296)	974	900,537	22,085
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	403,133	15,290	19,206	-	-	-	30,000	-
Operating Transfers Out	(34,000)	-	-	-	-	-	(864,507)	-
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	369,133	15,290	19,206	-	-	-	(834,507)	-
Net Change in Fund Balances	164,218	35,489	(30,016)	(4,803)	(30,296)	974	66,030	22,085
FUND BALANCES, January 1, as restated	146,961	142,416	(47,256)	70,401	89,637	48,125	1,169,804	261,528
FUND BALANCES, December 31	311,179	177,905	(77,272)	65,598	59,341	49,099	1,235,834	283,613

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCES**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 22

	Library Aids and Grants	Rella Havens Memorial Fund	Community Development Block Grant	State Grant Programs	HRA Federal and State Programs	Section 108 Programs	Parking and Transit	Total Nonmajor Special Revenue Funds
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	1,713,212
Hotel-Motel Tax	-	-	-	-	-	-	-	1,771,214
<b>Total Taxes</b>	-	-	-	-	-	-	-	3,484,426
Licenses and Permits	-	-	-	-	-	-	-	8,513,316
Intergovernmental Revenue	121,900	-	11,505,661	2,656,959	3,887,309	-	1,031,880	27,966,678
Fees, Sales and Services	-	-	-	-	37,668	-	1,440,878	17,083,943
Assessments	-	-	-	-	-	-	-	11,132,238
Investment Income								
Interest Earned on Investments	-	18,139	-	100,107	726	-	-	897,220
Increase in Fair Value of Investments	-	7,536	-	36,318	119	-	-	159,255
Interest Earned - Other	-	-	-	4,188	17,031	-	-	21,219
Miscellaneous Revenue								
Program Income	-	-	7,393,915	-	362,031	-	-	7,755,946
Other	946,487	-	-	23,270	-	-	-	3,088,700
<b>Total Revenues</b>	<b>1,068,387</b>	<b>25,675</b>	<b>18,899,576</b>	<b>2,820,842</b>	<b>4,304,884</b>	<b>-</b>	<b>2,472,758</b>	<b>80,102,941</b>
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	4,751,426
Public Safety	-	-	-	-	-	-	-	16,806,323
Highways and Streets	-	-	-	-	-	-	-	18,246,384
Health	-	-	-	-	-	-	-	4,114,552
Culture and Recreation	1,538,176	16	-	-	-	-	-	5,349,898
Housing and Economic Development	-	-	17,263,731	2,857,752	4,450,927	-	415,001	24,987,411
Capital Outlay	17,821	-	-	-	-	-	-	1,667,930
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	309,489
<b>Total Expenditures</b>	<b>1,555,997</b>	<b>16</b>	<b>17,263,731</b>	<b>2,857,752</b>	<b>4,450,927</b>	<b>-</b>	<b>415,001</b>	<b>76,233,413</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(487,610)</b>	<b>25,659</b>	<b>1,635,845</b>	<b>(36,910)</b>	<b>(146,043)</b>	<b>-</b>	<b>2,057,757</b>	<b>3,869,528</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	388,881	-	-	-	88,411	-	-	8,108,405
Operating Transfers Out	-	-	(1,635,845)	(856,870)	-	-	(2,057,757)	(9,626,600)
Notes Issued	-	-	-	-	-	-	-	17,689
<b>Total Other Financing Sources (Uses)</b>	<b>388,881</b>	<b>-</b>	<b>(1,635,845)</b>	<b>(856,870)</b>	<b>88,411</b>	<b>-</b>	<b>(2,057,757)</b>	<b>(1,500,506)</b>
<b>Net Change in Fund Balances</b>	<b>(98,729)</b>	<b>25,659</b>	<b>-</b>	<b>(893,780)</b>	<b>(57,632)</b>	<b>-</b>	<b>-</b>	<b>2,369,022</b>
<b>FUND BALANCES, January 1, as restated</b>	<b>453,049</b>	<b>404,161</b>	<b>-</b>	<b>1,509,547</b>	<b>57,762</b>	<b>3,409</b>	<b>-</b>	<b>44,610,694</b>
<b>FUND BALANCES, December 31</b>	<b>354,320</b>	<b>429,820</b>	<b>-</b>	<b>615,767</b>	<b>130</b>	<b>3,409</b>	<b>-</b>	<b>46,979,716</b>

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCES**  
**NONMAJOR DEBT SERVICE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 23

	G.O. Special Assessment - Streets	City Revenue Bonds and Other Long-Term Debt	Revenue Notes and Other Long-Term Debt	Total Nonmajor Debt Service Funds
<b>REVENUES</b>				
Taxes				
Franchise Fees	-	-	27,500	27,500
Total Taxes	-	-	27,500	27,500
Fees, Sales and Services	-	3,500,000	114,660	3,614,660
Assessments	3,339,884	-	-	3,339,884
Investment Income				
Interest Earned on Investments	399,317	40,069	-	439,386
Increase in Fair Value of Investments	170,253	4,573	-	174,826
Miscellaneous Revenue - Other	-	2,514,356	889,042	3,403,398
Total Revenues	3,909,454	6,058,998	1,031,202	10,999,654
<b>EXPENDITURES</b>				
Current				
Highways and Streets	30,000	-	-	30,000
Debt Service				
Bond Principal	4,865,000	1,020,000	-	5,885,000
Other Debt Principal	-	-	298,389	298,389
Interest - Bonds	1,083,163	4,934,729	-	6,017,892
Interest - Other Debt	-	-	105,989	105,989
Total Expenditures	5,978,163	5,954,729	404,378	12,337,270
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,068,709)	104,269	626,824	(1,337,616)
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating Transfers In	2,915	106,046	-	108,961
Bonds Issued	1,879,924	-	-	1,879,924
Discount on Bonds Issued	(2,226)	-	-	(2,226)
Total Other Financing Sources (Uses)	1,880,613	106,046	-	1,986,659
Net Change in Fund Balances	(188,096)	210,315	626,824	649,043
FUND BALANCES, January 1	9,866,877	3,940,971	319,246	14,127,094
FUND BALANCES, December 31	9,678,781	4,151,286	946,070	14,776,137

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 24

	Capital Improvement Bonds	City Sales Tax	City Downtown Capital Projects	HRA Tax Increment	Total Nonmajor Capital Projects Funds
<b>REVENUES</b>					
Taxes					
Property Taxes					
Current Tax Increment	-	-	-	2,276,316	2,276,316
Delinquent Tax Increment	-	-	-	5,770	5,770
Total Property Taxes	-	-	-	2,282,086	2,282,086
City Sales Tax	-	13,344,192	-	-	13,344,192
Total Taxes	-	13,344,192	-	2,282,086	15,626,278
Intergovernmental Revenue	-	-	-	11,047	11,047
Fees, Sales and Services	-	4,132	-	625,789	629,921
Investment Income					
Interest Earned on Investments	820,975	1,223,800	-	889,005	2,933,780
Increase in Fair Value of Investments	315,914	496,189	-	166,761	978,864
Interest Earned - Other	-	278,310	-	-	278,310
Miscellaneous Revenue - Other	-	1,239,024	-	349,045	1,588,069
Total Revenues	1,136,889	16,585,647	-	4,323,733	22,046,269
<b>EXPENDITURES</b>					
Current					
General Government	-	7,773,324	-	-	7,773,324
Housing and Economic Development	-	-	1,106,175	11,567,909	12,674,084
Capital Outlay	-	2,048,044	-	7,940,490	9,988,534
Debt Service					
Other Debt Principal	-	-	-	1,497,012	1,497,012
Interest - Bonds	-	-	-	20,172	20,172
Interest - Other Debt	-	-	-	2,292,486	2,292,486
Bond Issuance Costs	114,656	-	-	777,087	891,743
Total Expenditures	114,656	9,821,368	1,106,175	24,095,156	35,137,355
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,022,233	6,764,279	(1,106,175)	(19,771,423)	(13,091,086)
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers In	-	8,153,643	4,394,911	4,485,425	17,033,979
Operating Transfers Out	(18,734,212)	(13,518,650)	(3,590,000)	(5,436,375)	(41,279,237)
Bonds Issued	19,000,000	-	-	22,070,000	41,070,000
Premium on Bonds Issued	43,882	-	-	-	43,882
Total Other Financing Sources (Uses)	309,670	(5,365,007)	804,911	21,119,050	16,868,624
Net Change in Fund Balances	1,331,903	1,399,272	(301,264)	1,347,627	3,777,538
FUND BALANCES, January 1	10,827,652	27,538,909	301,264	20,323,709	58,991,534
FUND BALANCES, December 31	12,159,555	28,938,181	-	21,671,336	62,769,072



City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN  
FUND BALANCES**  
**NONMAJOR PERMANENT FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 25

	Japanese Gardens	Hoffman Memorial	Total Nonmajor Permanent Funds
<b>REVENUES</b>			
Fees, Sales and Services	5,160	-	5,160
Investment Income			
Interest Earned on Investments	1,871	358	2,229
Increase in Fair Value of Investments	888	164	1,052
Miscellaneous Revenue - Other	3,000	-	3,000
<b>Total Revenues</b>	<b>10,919</b>	<b>522</b>	<b>11,441</b>
<b>EXPENDITURES</b>			
Current			
Culture and Recreation	1,424	-	1,424
<b>Total Expenditures</b>	<b>1,424</b>	<b>-</b>	<b>1,424</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>9,495</b>	<b>522</b>	<b>10,017</b>
<b>Net Change in Fund Balances</b>	<b>9,495</b>	<b>522</b>	<b>10,017</b>
<b>FUND BALANCES, January 1</b>	<b>43,415</b>	<b>8,804</b>	<b>52,219</b>
<b>FUND BALANCES, December 31</b>	<b>52,910</b>	<b>9,326</b>	<b>62,236</b>

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE, ALL DEBT SERVICE  
AND NONMAJOR PERMANENT FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 26

	Special Revenue				Debt Service			
	Budgeted Amounts		Actual Amount	Variance With Final Budget	Budgeted Amounts		Actual Amount	Variance With Final Budget
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes								
Property Taxes								
Current Taxpayer	-	-	-	-	18,404,127	18,404,127	17,064,902	(1,339,225)
Current Tax Increment	-	-	-	-	9,257,422	8,126,804	7,665,524	(461,280)
Delinquent Taxpayer	-	-	-	-	175,000	175,000	244,355	69,355
Total Property Taxes	-	-	-	-	27,836,549	26,705,931	24,974,781	(1,731,150)
Franchise Fees	1,839,000	1,839,000	1,713,212	(125,788)	858,000	858,000	908,603	50,603
Hotel-Motel Tax	1,735,911	1,735,911	1,771,214	35,303	220,000	220,000	220,000	-
Total Taxes	3,574,911	3,574,911	3,484,426	(90,485)	28,914,549	27,783,931	26,103,384	(1,680,547)
Licenses and Permits	8,874,477	8,984,477	8,513,316	(471,161)	-	-	-	-
Intergovernmental Revenue	10,888,122	11,606,414	9,916,749	(1,689,665)	763,948	763,948	1,578,341	814,393
Fees, Sales and Services	19,815,742	15,369,049	17,046,275	1,677,226	6,685,925	4,030,000	4,029,660	(340)
Assessments	10,891,584	10,891,584	11,132,238	240,654	2,650,000	2,650,000	3,339,884	689,884
Investment Income								
Interest Earned on Investments	757,028	749,028	796,387	47,359	1,591,467	1,466,467	1,869,688	403,221
Increase in Fair Value of Investments	-	-	122,818	122,818	-	-	898,156	898,156
Interest Earned - Other	-	-	-	-	-	6,218	20,375	14,157
Miscellaneous Revenue - Other	2,575,028	3,057,825	3,065,430	7,605	5,597,220	5,685,183	3,439,270	(2,245,913)
Total Revenues	57,376,892	54,233,288	54,077,639	(155,649)	46,203,109	42,385,747	41,278,758	(1,106,989)
<b>EXPENDITURES</b>								
Current								
General Government	5,346,900	5,455,835	4,751,426	704,409	591,518	591,518	500,208	91,310
Public Safety	18,281,318	19,312,202	16,806,323	2,505,879	-	-	-	-
Highways and Streets	23,608,315	23,183,315	18,246,384	4,936,931	30,000	30,000	30,000	-
Health	4,903,127	4,903,127	4,114,552	788,575	-	-	-	-
Culture and Recreation	5,089,471	5,930,904	5,349,898	581,006	-	-	-	-
Housing and Economic Development	1,615,098	100,000	415,001	(315,001)	410,000	410,000	410,000	-
Capital Outlay	2,917,455	3,046,038	1,667,930	1,378,108	-	-	-	-
Debt Service								
Bond Principal	-	-	-	-	30,920,000	35,088,000	35,088,000	-
Other Debt Principal	309,489	309,489	309,489	-	2,384,619	2,334,619	954,809	1,379,810
Interest - Bonds	-	-	-	-	21,560,981	18,654,256	18,357,086	297,170
Interest - Other Debt	-	-	-	-	1,101,879	1,085,642	315,311	770,331
Bond Issuance Costs	-	-	-	-	5,000	32,203	26,890	5,313
Total Expenditures	62,071,173	62,240,910	51,661,003	10,579,907	57,003,997	58,226,238	55,682,304	2,543,934
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,694,281)	(8,007,622)	2,416,636	10,424,258	(10,800,888)	(15,840,491)	(14,403,546)	1,436,945
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	8,248,044	8,352,441	8,019,994	(332,447)	18,388,366	17,186,242	26,299,781	9,113,539
Operating Transfers Out	(10,725,038)	(8,277,566)	(7,133,885)	1,143,681	(8,608,017)	(9,008,017)	(13,015,615)	(4,007,598)
Bonds Issued	-	-	-	-	-	1,870,000	1,879,924	9,924
Current Refunding Bonds Issued	-	-	-	-	-	3,424,000	3,424,000	-
Notes Issued	-	-	17,689	17,689	-	-	-	-
Discount on Bonds Issued	-	-	-	-	-	-	(2,226)	(2,226)
Total Other Financing Sources (Uses)	(2,476,994)	74,875	903,798	828,923	9,780,349	13,472,225	18,585,864	5,113,639
Net Change in Fund Balances	(7,171,275)	(7,932,747)	3,320,434	11,253,181	(1,020,539)	(2,368,266)	4,182,318	6,550,584
<b>FUND BALANCES, January 1, as restated</b>	<b>43,039,976</b>	<b>43,039,976</b>	<b>43,039,976</b>	<b>-</b>	<b>65,407,133</b>	<b>65,407,133</b>	<b>65,407,133</b>	<b>-</b>
<b>FUND BALANCES, December 31</b>	<b>35,868,701</b>	<b>35,107,229</b>	<b>46,360,410</b>	<b>11,253,181</b>	<b>64,386,594</b>	<b>63,038,867</b>	<b>69,589,451</b>	<b>6,550,584</b>

continued

City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE, ALL DEBT SERVICE  
AND NONMAJOR PERMANENT FUNDS  
For the Fiscal Year Ended December 31, 2002

Exhibit 26

	Permanent				Total			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amount	Final Budget	Original	Final	Amount	Final Budget
<b>REVENUES</b>								
Taxes								
Property Taxes								
Current Taxpayer	-	-	-	-	18,404,127	18,404,127	17,064,902	(1,339,225)
Current Tax Increment	-	-	-	-	9,257,422	8,126,804	7,665,524	(461,280)
Delinquent Taxpayer	-	-	-	-	175,000	175,000	244,355	69,355
Total Property Taxes	-	-	-	-	27,836,549	26,705,931	24,974,781	(1,731,150)
Franchise Fees	-	-	-	-	2,697,000	2,697,000	2,621,815	(75,185)
Hotel-Motel Tax	-	-	-	-	1,955,911	1,955,911	1,991,214	35,303
Total Taxes	-	-	-	-	32,489,460	31,358,842	29,587,810	(1,771,032)
Licenses and Permits	-	-	-	-	8,874,477	8,984,477	8,513,316	(471,161)
Intergovernmental Revenue	-	-	-	-	11,652,070	12,370,362	11,495,090	(875,272)
Fees, Sales and Services	4,000	4,000	5,160	1,160	26,505,667	19,403,049	21,081,095	1,678,046
Assessments	-	-	-	-	13,541,584	13,541,584	14,472,122	930,538
Investment Income								
Interest Earned on Investments	2,400	2,400	2,229	(171)	2,350,895	2,217,895	2,668,304	450,409
Increase in Fair Value of Investments	-	-	1,052	1,052	-	-	1,022,026	1,022,026
Interest Earned - Other	-	-	-	-	-	6,218	20,375	14,157
Miscellaneous Revenue - Other	-	-	3,000	3,000	8,172,248	8,743,008	6,507,700	(2,235,308)
Total Revenues	6,400	6,400	11,441	5,041	103,586,401	96,625,435	95,367,838	(1,257,597)
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	5,938,418	6,047,353	5,251,634	795,719
Public Safety	-	-	-	-	18,281,318	19,312,202	16,806,323	2,505,879
Highways and Streets	-	-	-	-	23,638,315	23,213,315	18,276,384	4,936,931
Health	-	-	-	-	4,903,127	4,903,127	4,114,552	788,575
Culture and Recreation	6,400	6,400	1,424	4,976	5,095,871	5,937,304	5,351,322	585,982
Housing and Economic Development	-	-	-	-	2,025,098	510,000	825,001	(315,001)
Capital Outlay	-	-	-	-	2,917,455	3,046,038	1,667,930	1,378,108
Debt Service								
Bond Principal	-	-	-	-	30,920,000	35,088,000	35,088,000	-
Other Debt Principal	-	-	-	-	2,694,108	2,644,108	1,264,298	1,379,810
Interest - Bonds	-	-	-	-	21,560,981	18,654,256	18,357,086	297,170
Interest - Other Debt	-	-	-	-	1,101,879	1,085,642	315,311	770,331
Bond Issuance Costs	-	-	-	-	5,000	32,203	26,890	5,313
Total Expenditures	6,400	6,400	1,424	4,976	119,081,570	120,473,548	107,344,731	13,128,817
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	10,017	10,017	(15,495,169)	(23,848,113)	(11,976,893)	11,871,220
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	-	-	-	-	26,636,410	25,538,683	34,319,775	8,781,092
Operating Transfers Out	-	-	-	-	(19,333,055)	(17,285,583)	(20,149,500)	(2,863,917)
Bonds Issued	-	-	-	-	-	1,870,000	1,879,924	9,924
Current Refunding Bonds Issued	-	-	-	-	-	3,424,000	3,424,000	-
Notes Issued	-	-	-	-	-	-	17,689	17,689
Discount on Bonds Issued	-	-	-	-	-	-	(2,226)	(2,226)
Total Other Financing Sources (Uses)	-	-	-	-	7,303,355	13,547,100	19,489,662	5,942,562
Net Change in Fund Balances	-	-	10,017	10,017	(8,191,814)	(10,301,013)	7,512,769	17,813,782
FUND BALANCES, January 1, as restated	52,219	52,219	52,219	-	108,499,328	108,499,328	108,499,328	-
FUND BALANCES, December 31	52,219	52,219	62,236	10,017	100,307,514	98,198,315	116,012,097	17,813,782

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 27

	Special Projects - General Government				Finance Special Projects			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	1,735,911	1,735,911	1,771,214	35,303	-	-	-	-
Total Taxes	1,735,911	1,735,911	1,771,214	35,303	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	30,000	30,000	22,600	(7,400)	200,000	200,000	253,006	53,006
Fees, Sales and Services	2,930,923	2,930,923	2,922,529	(8,394)	252,012	252,012	365,610	113,598
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	527,083	527,083	499,263	(27,820)	-	-	-	-
Increase in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	40,000	117,000	130,629	13,629	274,488	274,488	301,123	26,635
Total Revenues	5,263,917	5,340,917	5,346,235	5,318	726,500	726,500	919,739	193,239
<b>EXPENDITURES</b>								
Current								
General Government	2,543,566	2,623,963	2,328,652	295,311	735,792	734,227	481,823	252,404
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	362,014	358,943	233,537	125,406
Debt Service								
Other Debt Principal	35,000	35,000	35,000	-	274,489	274,489	274,489	-
Total Expenditures	2,578,566	2,658,963	2,363,652	295,311	1,372,295	1,367,659	989,849	377,810
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,685,351	2,681,954	2,982,583	300,629	(645,795)	(641,159)	(70,110)	571,049
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	41,001	41,001	41,078	77	180,908	180,908	178,628	(2,280)
Operating Transfers Out	(2,926,140)	(2,926,140)	(2,921,639)	4,501	(28,000)	(32,636)	(32,636)	-
Notes Issued	-	-	-	-	-	-	17,689	17,689
Total Other Financing Sources (Uses)	(2,885,139)	(2,885,139)	(2,880,561)	4,578	152,908	148,272	163,681	15,409
Net Change in Fund Balances	(199,788)	(203,185)	102,022	305,207	(492,887)	(492,887)	93,571	586,458
FUND BALANCES, January 1, as restated	994,079	994,079	994,079	-	412,651	412,651	412,651	-
FUND BALANCES, December 31	794,291	790,894	1,096,101	305,207	(80,236)	(80,236)	506,222	586,458

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 27

	Cable Communications				Charitable Gambling Enforcement			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes								
Franchise Fees	1,839,000	1,839,000	1,713,212	(125,788)	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	1,839,000	1,839,000	1,713,212	(125,788)	-	-	-	-
Licenses and Permits	-	-	-	-	390,000	390,000	315,943	(74,057)
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	170,429	170,429	172,124	1,695	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	77,085	77,085	97,049	19,964	-	-	-	-
Total Revenues	2,086,514	2,086,514	1,982,385	(104,129)	390,000	390,000	315,943	(74,057)
<b>EXPENDITURES</b>								
Current								
General Government	1,724,692	1,684,795	1,488,404	196,391	303,953	373,953	312,485	61,468
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	163,384	189,281	12,345	176,936	8,000	8,000	-	8,000
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	1,888,076	1,874,076	1,500,749	373,327	311,953	381,953	312,485	69,468
Excess (Deficiency) of Revenues Over (Under) Expenditures	198,438	212,438	481,636	269,198	78,047	8,047	3,458	(4,589)
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	-	-	-	-	-	-	-	-
Operating Transfers Out	(869,016)	(883,016)	(868,411)	14,605	(80,000)	(10,000)	(10,000)	-
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(869,016)	(883,016)	(868,411)	14,605	(80,000)	(10,000)	(10,000)	-
Net Change in Fund Balances	(670,578)	(670,578)	(386,775)	283,803	(1,953)	(1,953)	(6,542)	(4,589)
FUND BALANCES, January 1, as restated	2,028,345	2,028,345	2,028,345	-	260,212	260,212	260,212	-
FUND BALANCES, December 31	1,357,767	1,357,767	1,641,570	283,803	258,259	258,259	253,670	(4,589)

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 27

	Debt - Capital Improvement				Utilities Rate Investigation Administration			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	116,910	116,910	65,000	65,000	67,890	2,890
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	-	-
Total Revenues	-	-	116,910	116,910	65,000	65,000	67,890	2,890
<b>EXPENDITURES</b>								
Current								
General Government	-	-	101,165	(101,165)	38,897	38,897	38,897	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	-	-	28,156	(28,156)	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	-	-	129,321	(129,321)	38,897	38,897	38,897	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(12,411)	(12,411)	26,103	26,103	28,993	2,890
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	(50,000)	(50,000)	(50,000)	-
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	(50,000)	(50,000)	(50,000)	-
Net Change in Fund Balances	-	-	(12,411)	(12,411)	(23,897)	(23,897)	(21,007)	2,890
FUND BALANCES, January 1, as restated	113,555	113,555	113,555	-	24,331	24,331	24,331	-
FUND BALANCES, December 31	113,555	113,555	101,144	(12,411)	434	434	3,324	2,890

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 27

	Property Code Enforcement				License and Permit			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	4,485	4,485	7,059,010	7,169,010	7,371,347	202,337
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	230,000	244,500	232,624	(11,876)	1,049,000	1,049,000	1,132,277	83,277
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	200,000	200,000	-	34,000	43,182	57,528	14,346
Total Revenues	230,000	444,500	437,109	(7,391)	8,142,010	8,261,192	8,561,152	299,960
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	874,625	1,087,106	573,659	513,447	8,650,087	8,749,139	8,465,552	283,587
Highways and Streets	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	30,200	50,330	57,049	(6,719)
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	874,625	1,087,106	573,659	513,447	8,680,287	8,799,469	8,522,601	276,868
Excess (Deficiency) of Revenues Over (Under) Expenditures	(644,625)	(642,606)	(136,550)	506,056	(538,277)	(538,277)	38,551	576,828
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	542,102	542,102	358,813	(183,289)	-	1,000	1,000	-
Operating Transfers Out	-	(2,017)	(2,017)	-	(156,407)	(157,407)	(149,296)	8,111
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	542,102	540,085	356,796	(183,289)	(156,407)	(156,407)	(148,296)	8,111
Net Change in Fund Balances	(102,523)	(102,521)	220,246	322,767	(694,684)	(694,684)	(109,745)	584,939
FUND BALANCES, January 1, as restated	251,345	251,345	251,345	-	1,351,070	1,351,070	1,351,070	-
FUND BALANCES, December 31	148,822	148,824	471,591	322,767	656,386	656,386	1,241,325	584,939

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 27

	Police Services - Pension Assets				Crime Laboratory			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	32,000	32,000	23,120	(8,880)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	150,000	150,000	208,538	58,538	-	-	-	-
Increase in Fair Value of Investments	-	-	85,624	85,624	-	-	-	-
Miscellaneous - Other	-	-	258	258	-	-	-	-
Total Revenues	150,000	150,000	294,420	144,420	32,000	32,000	23,120	(8,880)
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	1,465,968	1,465,968	1,459,129	6,839	70,817	70,817	63,016	7,801
Highways and Streets	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	185,000	185,000	-	185,000	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	1,650,968	1,650,968	1,459,129	191,839	70,817	70,817	63,016	7,801
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,500,968)	(1,500,968)	(1,164,709)	336,259	(38,817)	(38,817)	(39,896)	(1,079)
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	-	-	-	-	30,000	30,000	30,000	-
Operating Transfers Out	(7,029)	(7,029)	(7,029)	-	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(7,029)	(7,029)	(7,029)	-	30,000	30,000	30,000	-
Net Change in Fund Balances	(1,507,997)	(1,507,997)	(1,171,738)	336,259	(8,817)	(8,817)	(9,896)	(1,079)
FUND BALANCES, January 1, as restated	3,648,627	3,648,627	3,648,627	-	32,101	32,101	32,101	-
FUND BALANCES, December 31	2,140,630	2,140,630	2,476,889	336,259	23,284	23,284	22,205	(1,079)

continued



City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 27

	Parking Enforcement				Special Projects Police			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	3,424,566	4,002,655	2,657,756	(1,344,899)
Fees, Sales and Services	-	-	-	-	803,711	1,004,711	1,259,716	255,005
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	37,192	37,192	66,518	29,326
Increase in Fair Value of Investments	-	-	-	-	-	-	28,164	28,164
Miscellaneous - Other	-	-	-	-	474,072	489,072	414,676	(74,396)
Total Revenues	-	-	-	-	4,739,541	5,533,630	4,426,830	(1,106,800)
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	977,887	977,887	957,997	19,890	5,455,391	6,115,527	4,601,112	1,514,415
Highways and Streets	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	50,000	50,000	42,154	7,846	312,074	445,027	21,326	423,701
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	1,027,887	1,027,887	1,000,151	27,736	5,767,465	6,560,554	4,622,438	1,938,116
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,027,887)	(1,027,887)	(1,000,151)	27,736	(1,027,924)	(1,026,924)	(195,608)	831,316
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	1,031,880	1,031,880	1,004,144	(27,736)	655,638	655,638	655,638	-
Operating Transfers Out	(3,993)	(3,993)	(3,993)	-	(48,381)	(49,381)	(47,534)	1,847
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	1,027,887	1,027,887	1,000,151	(27,736)	607,257	606,257	608,104	1,847
Net Change in Fund Balances	-	-	-	-	(420,667)	(420,667)	412,496	833,163
FUND BALANCES, January 1, as restated	-	-	-	-	2,573,461	2,573,461	2,573,461	-
FUND BALANCES, December 31	-	-	-	-	2,152,794	2,152,794	2,985,957	833,163

continued

City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended December 31, 2002

Exhibit 27

	Police Officers Clothing				Fire Responsive Services			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	56,653	56,653	-	(56,653)
Fees, Sales and Services	-	-	-	-	10,350	10,350	6,425	(3,925)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	30,000	79,215	66,312	(12,903)
Total Revenues	-	-	-	-	97,003	146,218	72,737	(73,481)
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	455,605	455,605	426,779	28,826	100,070	159,285	55,029	104,256
Highways and Streets	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	23,200	23,200	-	23,200
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	455,605	455,605	426,779	28,826	123,270	182,485	55,029	127,456
Excess (Deficiency) of Revenues Over (Under) Expenditures	(455,605)	(455,605)	(426,779)	28,826	(26,267)	(36,267)	17,708	53,975
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	455,605	455,605	472,357	16,752	23,067	23,067	-	(23,067)
Operating Transfers Out	-	-	-	-	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	455,605	455,605	472,357	16,752	23,067	23,067	-	(23,067)
Net Change in Fund Balances	-	-	45,578	45,578	(3,200)	(13,200)	17,708	30,908
FUND BALANCES, January 1, as restated	275,669	275,669	275,669	-	160,827	160,827	160,827	-
FUND BALANCES, December 31	275,669	275,669	321,247	45,578	157,627	147,627	178,535	30,908

continued

City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended December 31, 2002

Exhibit 27

	Fire Fighting Equipment				Fire Protection Clothing			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	462,922	462,922	507,622	44,700	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	8,000	8,000	19,874	11,874	-	-	-	-
Total Revenues	470,922	470,922	527,496	56,574	-	-	-	-
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	1,295	1,295	1,295	-	229,573	229,573	202,755	26,818
Highways and Streets	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	958,420	958,420	958,395	25	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	959,715	959,715	959,690	25	229,573	229,573	202,755	26,818
Excess (Deficiency) of Revenues Over (Under) Expenditures	(488,793)	(488,793)	(432,194)	56,599	(229,573)	(229,573)	(202,755)	26,818
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	-	-	-	-	229,573	229,573	229,573	-
Operating Transfers Out	-	-	-	-	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	229,573	229,573	229,573	-
Net Change in Fund Balances	(488,793)	(488,793)	(432,194)	56,599	-	-	26,818	26,818
FUND BALANCES, January 1, as restated	1,519,330	1,519,330	1,519,330	-	160,175	160,175	160,175	-
FUND BALANCES, December 31	1,030,537	1,030,537	1,087,136	56,599	160,175	160,175	186,993	26,818

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 27

	Street Repair and Cleaning				Lighting Maintenance Assessment Districts			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	3,421,261	3,421,261	3,443,592	22,331	-	-	-	-
Fees, Sales and Services	502,318	502,318	2,258,028	1,755,710	-	-	-	-
Assessments	8,756,000	8,756,000	8,975,842	219,842	129,584	129,584	126,515	(3,069)
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	50,000	50,000	18,801	(31,199)	-	-	-	-
Total Revenues	12,729,579	12,729,579	14,696,263	1,966,684	129,584	129,584	126,515	(3,069)
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	18,572,159	18,147,159	13,910,115	4,237,044	135,396	135,396	140,854	(5,458)
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	181,160	606,160	217,442	388,718	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	18,753,319	18,753,319	14,127,557	4,625,762	135,396	135,396	140,854	(5,458)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(6,023,740)	(6,023,740)	568,706	6,592,446	(5,812)	(5,812)	(14,339)	(8,527)
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	4,187,040	4,187,040	4,084,156	(102,884)	778	778	778	-
Operating Transfers Out	(780,631)	(780,631)	(82,961)	697,670	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	3,406,409	3,406,409	4,001,195	594,786	778	778	778	-
Net Change in Fund Balances	(2,617,331)	(2,617,331)	4,569,901	7,187,232	(5,034)	(5,034)	(13,561)	(8,527)
FUND BALANCES, January 1, as restated	25,109,506	25,109,506	25,109,506	-	201,718	201,718	201,718	-
FUND BALANCES, December 31	22,492,175	22,492,175	29,679,407	7,187,232	196,684	196,684	188,157	(8,527)

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 27

	Right of Way				Solid Waste and Recycling			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	1,425,467	1,425,467	821,541	(603,926)	-	-	-	-
Intergovernmental Revenue	-	-	-	-	536,239	536,239	562,015	25,776
Fees, Sales and Services	575,168	575,168	571,786	(3,382)	-	-	-	-
Assessments	-	-	-	-	2,006,000	2,006,000	2,029,881	23,881
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	-	-
Total Revenues	2,000,635	2,000,635	1,393,327	(607,308)	2,542,239	2,542,239	2,591,896	49,657
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	2,235,582	2,235,582	1,757,167	478,415	2,665,178	2,665,178	2,438,248	226,930
Health	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	8,113	8,113	-	8,113	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	2,243,695	2,243,695	1,757,167	486,528	2,665,178	2,665,178	2,438,248	226,930
Excess (Deficiency) of Revenues Over (Under) Expenditures	(243,060)	(243,060)	(363,840)	(120,780)	(122,939)	(122,939)	153,648	276,587
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	7,919	7,919	7,919	-	6,139	6,139	6,139	-
Operating Transfers Out	(4,929)	(4,929)	(2,105)	2,824	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	2,990	2,990	5,814	2,824	6,139	6,139	6,139	-
Net Change in Fund Balances	(240,070)	(240,070)	(358,026)	(117,956)	(116,800)	(116,800)	159,787	276,587
FUND BALANCES, January 1, as restated	436,466	436,466	436,466	-	737,232	737,232	737,232	-
FUND BALANCES, December 31	196,396	196,396	78,440	(117,956)	620,432	620,432	897,019	276,587

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 27

	Public Health				Special Projects - Division of Health			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	1,736,050	1,736,050	1,452,220	(283,830)	3,167,077	3,167,077	2,662,332	(504,745)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	-	-
Total Revenues	1,736,050	1,736,050	1,452,220	(283,830)	3,167,077	3,167,077	2,662,332	(504,745)
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Health	1,736,050	1,736,050	1,452,220	283,830	3,167,077	3,167,077	2,662,332	504,745
Culture and Recreation	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	1,736,050	1,736,050	1,452,220	283,830	3,167,077	3,167,077	2,662,332	504,745
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	-	-	-	-
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	-	-	-	-	-	-	-	-
FUND BALANCES, January 1, as restated	-	-	-	-	-	-	-	-
FUND BALANCES, December 31	-	-	-	-	-	-	-	-

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 27

	Community Education Program				Municipal Stadium			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	316,546	316,546	304,983	(11,563)	255,000	255,000	306,052	51,052
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	15	15	70,000	70,000	250	(69,750)
Total Revenues	316,546	316,546	304,998	(11,548)	325,000	325,000	306,302	(18,698)
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	316,546	316,546	304,998	11,548	365,268	365,268	350,189	15,079
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	45,000	45,000	5,783	39,217
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	316,546	316,546	304,998	11,548	410,268	410,268	355,972	54,296
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-	(85,268)	(85,268)	(49,670)	35,598
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	-	-	-	-	93,261	93,261	93,261	-
Operating Transfers Out	-	-	-	-	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	93,261	93,261	93,261	-
Net Change in Fund Balances	-	-	-	-	7,993	7,993	43,591	35,598
FUND BALANCES, January 1, as restated	-	-	-	-	10,450	10,450	10,450	-
FUND BALANCES, December 31	-	-	-	-	18,443	18,443	54,041	35,598

continued

City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended December 31, 2002

Exhibit 27

	Como Campus				Special Recreation Activities			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	140,000	190,000	178,279	(11,721)	-	-	-	-
Fees, Sales and Services	148,665	193,665	392,490	198,825	116,901	116,901	100,644	(16,257)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	556,848	556,848	436,417	(120,431)	24,000	24,000	-	(24,000)
Total Revenues	845,513	940,513	1,007,186	66,673	140,901	140,901	100,644	(40,257)
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	1,173,727	1,287,831	1,190,101	97,730	99,301	140,901	80,445	60,456
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	37,100	17,996	22,000	(4,004)	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	1,210,827	1,305,827	1,212,101	93,726	99,301	140,901	80,445	60,456
Excess (Deficiency) of Revenues Over (Under) Expenditures	(365,314)	(365,314)	(204,915)	160,399	41,600	-	20,199	20,199
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	403,133	403,133	403,133	-	-	-	15,290	15,290
Operating Transfers Out	(34,000)	(34,000)	(34,000)	-	(41,600)	-	-	-
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	369,133	369,133	369,133	-	(41,600)	-	15,290	15,290
Net Change in Fund Balances	3,819	3,819	164,218	160,399	-	-	35,489	35,489
FUND BALANCES, January 1, as restated	146,961	146,961	146,961	-	142,416	142,416	142,416	-
FUND BALANCES, December 31	150,780	150,780	311,179	160,399	142,416	142,416	177,905	35,489

continued



City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended December 31, 2002

Exhibit 27

	Municipal Athletic Programming				Recreation Centers Special Accounts			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	346,465	346,465	332,831	(13,634)	198,910	198,910	133,796	(65,114)
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	12,000	12,000	-	(12,000)	-	-	-	-
Increase in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	-	-	-	-	-	-	86,666	86,666
Total Revenues	358,465	358,465	332,831	(25,634)	198,910	198,910	220,462	21,552
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	358,467	386,557	382,053	4,504	198,910	198,910	225,265	(26,355)
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	358,467	386,557	382,053	4,504	198,910	198,910	225,265	(26,355)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2)	(28,092)	(49,222)	(21,130)	-	-	(4,803)	(4,803)
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	-	28,090	19,206	(8,884)	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	28,090	19,206	(8,884)	-	-	-	-
Net Change in Fund Balances	(2)	(2)	(30,016)	(30,014)	-	-	(4,803)	(4,803)
FUND BALANCES, January 1, as restated	(47,256)	(47,256)	(47,256)	-	70,401	70,401	70,401	-
FUND BALANCES, December 31	(47,258)	(47,258)	(77,272)	(30,014)	70,401	70,401	65,598	(4,803)

continued

City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended December 31, 2002

Exhibit 27

	Charitable Gambling				Parks and Recreation Private Donations			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	74,000	74,000	40,229	(33,771)	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	3,929	3,929	-	-	-	-
Increase in Fair Value of Investments	-	-	1,494	1,494	-	-	-	-
Miscellaneous - Other	-	-	-	-	41,264	41,264	974	(40,290)
Total Revenues	74,000	74,000	45,652	(28,348)	41,264	41,264	974	(40,290)
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	74,000	74,000	75,948	(1,948)	31,264	31,264	-	31,264
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	10,000	10,000	-	10,000
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	74,000	74,000	75,948	(1,948)	41,264	41,264	-	41,264
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(30,296)	(30,296)	-	-	974	974
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	-	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-
Net Change in Fund Balances	-	-	(30,296)	(30,296)	-	-	974	974
FUND BALANCES, January 1, as restated	89,637	89,637	89,637	-	48,125	48,125	48,125	-
FUND BALANCES, December 31	89,637	89,637	59,341	(30,296)	48,125	48,125	49,099	974

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 27

	Parks and Recreation Grant and Aids				Library Special Revenue Fund			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	1,976,273	2,042,773	1,645,721	(397,052)	-	-	-	-
Fees, Sales and Services	34,252	98,252	200,432	102,180	16,850	16,850	42,727	25,877
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	-	-	-	-
Increase in Fair Value of Investments	-	-	-	-	-	-	-	-
Miscellaneous - Other	4,000	4,000	74,014	70,014	218,150	218,150	214,357	(3,793)
Total Revenues	2,014,525	2,145,025	1,920,167	(224,858)	235,000	235,000	257,084	22,084
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	1,187,178	1,348,219	977,957	370,262	222,199	222,199	224,750	(2,551)
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	68,486	57,767	41,673	16,094	12,801	12,801	10,249	2,552
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	1,255,664	1,405,986	1,019,630	386,356	235,000	235,000	234,999	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	758,861	739,039	900,537	161,498	-	-	22,085	22,085
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	50,000	50,000	30,000	(20,000)	-	-	-	-
Operating Transfers Out	(864,507)	(864,507)	(864,507)	-	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(814,507)	(814,507)	(834,507)	(20,000)	-	-	-	-
Net Change in Fund Balances	(55,646)	(75,468)	66,030	141,498	-	-	22,085	22,085
FUND BALANCES, January 1, as restated	1,169,804	1,169,804	1,169,804	-	261,528	261,528	261,528	-
FUND BALANCES, December 31	1,114,158	1,094,336	1,235,834	141,498	261,528	261,528	283,613	22,085

continued

City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS  
For the Fiscal Year Ended December 31, 2002

Exhibit 27

	Library Aids and Grants				Rella Havens Memorial Fund			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental Revenue	71,250	94,953	121,900	26,947	-	-	-	-
Fees, Sales and Services	-	-	-	-	-	-	-	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	-	-	-	-	22,753	22,753	18,139	(4,614)
Increase in Fair Value of Investments	-	-	-	-	-	-	7,536	7,536
Miscellaneous - Other	618,521	805,521	946,487	140,966	-	-	-	-
Total Revenues	689,771	900,474	1,068,387	167,913	22,753	22,753	25,675	2,922
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Culture and Recreation	1,039,858	1,536,456	1,538,176	(1,720)	22,753	22,753	16	22,737
Housing and Economic Development	-	-	-	-	-	-	-	-
Capital Outlay	20,000	20,000	17,821	2,179	-	-	-	-
Debt Service								
Other Debt Principal	-	-	-	-	-	-	-	-
Total Expenditures	1,059,858	1,556,456	1,555,997	459	22,753	22,753	16	22,737
Excess (Deficiency) of Revenues Over (Under) Expenditures	(370,087)	(655,982)	(487,610)	168,372	-	-	25,659	25,659
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	310,000	385,307	388,881	3,574	-	-	-	-
Operating Transfers Out	-	-	-	-	-	-	-	-
Notes Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	310,000	385,307	388,881	3,574	-	-	-	-
Net Change in Fund Balances	(60,087)	(270,675)	(98,729)	171,946	-	-	25,659	25,659
FUND BALANCES, January 1, as restated	453,049	453,049	453,049	-	404,161	404,161	404,161	-
FUND BALANCES, December 31	392,962	182,374	354,320	171,946	404,161	404,161	429,820	25,659

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended December 31, 2002

	Parking and Transit				Total			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Franchise Fees	-	-	-	-	1,839,000	1,839,000	1,713,212	(125,788)
Hotel-Motel Tax	-	-	-	-	1,735,911	1,735,911	1,771,214	35,303
Total Taxes	-	-	-	-	3,574,911	3,574,911	3,484,426	(90,485)
Licenses and Permits	-	-	-	-	8,874,477	8,984,477	8,513,316	(471,161)
Intergovernmental Revenue	1,031,880	1,031,880	1,031,880	-	10,888,122	11,606,414	9,916,749	(1,689,665)
Fees, Sales and Services	6,321,193	1,550,000	1,440,878	(109,122)	19,815,742	15,369,049	17,046,275	1,677,226
Assessments	-	-	-	-	10,891,584	10,891,584	11,132,238	240,654
Investment Income								
Interest Earned on Investments	8,000	-	-	-	757,028	749,028	796,387	47,359
Increase in Fair Value of Investments	-	-	-	-	-	-	122,818	122,818
Miscellaneous - Other	54,600	-	-	-	2,575,028	3,057,825	3,065,430	7,605
Total Revenues	7,415,673	2,581,880	2,472,758	(109,122)	57,376,892	54,233,288	54,077,639	(155,649)
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	5,346,900	5,455,835	4,751,426	704,409
Public Safety	-	-	-	-	18,281,318	19,312,202	16,806,323	2,505,879
Highways and Streets	-	-	-	-	23,608,315	23,183,315	18,246,384	4,936,931
Health	-	-	-	-	4,903,127	4,903,127	4,114,552	788,575
Culture and Recreation	-	-	-	-	5,089,471	5,930,904	5,349,898	581,006
Housing and Economic Development	1,615,098	100,000	415,001	(315,001)	1,615,098	100,000	415,001	(315,001)
Capital Outlay	442,503	-	-	-	2,917,455	3,046,038	1,667,930	1,378,108
Debt Service								
Other Debt Principal	-	-	-	-	309,489	309,489	309,489	-
Total Expenditures	2,057,601	100,000	415,001	(315,001)	62,071,173	62,240,910	51,661,003	10,579,907
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,358,072	2,481,880	2,057,757	(424,123)	(4,694,281)	(8,007,622)	2,416,636	10,424,258
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	-	-	-	-	8,248,044	8,352,441	8,019,994	(332,447)
Operating Transfers Out	(4,830,405)	(2,471,880)	(2,057,757)	414,123	(10,725,038)	(8,277,566)	(7,133,885)	1,143,681
Notes Issued	-	-	-	-	-	-	17,689	17,689
Total Other Financing Sources (Uses)	(4,830,405)	(2,471,880)	(2,057,757)	414,123	(2,476,994)	74,875	903,798	828,923
Net Change in Fund Balances	527,667	10,000	-	(10,000)	(7,171,275)	(7,932,747)	3,320,434	11,253,181
<b>FUND BALANCES, January 1, as restated</b>	-	-	-	-	43,039,976	43,039,976	43,039,976	-
<b>FUND BALANCES, December 31</b>	527,667	10,000	-	(10,000)	35,868,701	35,107,229	46,360,410	11,253,181
					<b>FUND BALANCES, Multi-Year Funds</b>		619,306	
					<b>FUND BALANCES, December 31</b>		46,979,716	

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED**  
**DEBT SERVICE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 28

	General Debt Service Fund				HRA General Debt Service Fund			
	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget	Budgeted Amounts Original	Final	Actual Amounts	Variance With Final Budget
<b>REVENUES</b>								
Taxes								
Property Taxes								
Current Taxpayer	18,404,127	18,404,127	17,064,902	(1,339,225)	-	-	-	-
Current Tax Increment	-	-	-	-	9,257,422	8,126,804	7,665,524	(461,280)
Delinquent Taxpayer	175,000	175,000	244,355	69,355	-	-	-	-
Total Property Taxes	18,579,127	18,579,127	17,309,257	(1,269,870)	9,257,422	8,126,804	7,665,524	(461,280)
Franchise Fees	828,000	828,000	881,103	53,103	-	-	-	-
Hotel-Motel Tax	-	-	-	-	220,000	220,000	220,000	-
Total Taxes	19,407,127	19,407,127	18,190,360	(1,216,767)	9,477,422	8,346,804	7,885,524	(461,280)
Intergovernmental Revenue	763,948	763,948	1,381,605	617,657	-	-	196,736	196,736
Fees, Sales and Services	-	-	15,000	15,000	3,055,925	400,000	400,000	-
Assessments	-	-	-	-	-	-	-	-
Investment Income								
Interest Earned on Investments	573,467	573,467	656,667	83,200	718,000	593,000	773,635	180,635
Increase in Fair Value of Investments	-	-	333,215	333,215	-	-	390,115	390,115
Interest Earned - Other	-	-	-	-	-	6,218	20,375	14,157
Miscellaneous Revenue - Other	-	-	26,478	26,478	3,097,220	3,097,220	9,394	(3,087,826)
Total Revenues	20,744,542	20,744,542	20,603,325	(141,217)	16,348,567	12,443,242	9,675,779	(2,767,463)
<b>EXPENDITURES</b>								
Current								
General Government	591,518	591,518	500,208	91,310	-	-	-	-
Highways and Streets	-	-	-	-	-	-	-	-
Housing and Economic Development	-	-	-	-	410,000	410,000	410,000	-
Debt Service								
Bond Principal	18,250,000	18,250,000	18,250,000	-	9,505,000	10,953,000	10,953,000	-
Other Debt Principal	-	-	-	-	2,086,230	2,036,230	656,420	1,379,810
Interest - Bonds	4,965,192	4,965,192	4,816,356	148,836	10,459,312	7,552,587	7,522,838	29,749
Interest - Other Debt	-	-	-	-	1,083,522	979,322	209,322	770,000
Bond Issuance Costs	5,000	5,000	-	5,000	-	27,203	26,890	313
Total Expenditures	23,811,710	23,811,710	23,566,564	245,146	23,544,064	21,958,342	19,778,470	2,179,872
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,067,168)	(3,067,168)	(2,963,239)	103,929	(7,195,497)	(9,515,100)	(10,102,691)	(587,591)
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	3,089,652	3,089,652	4,008,287	918,635	15,141,968	13,939,844	22,182,533	8,242,689
Operating Transfers Out	-	-	-	-	(8,608,017)	(9,008,017)	(13,015,615)	(4,007,598)
Bonds Issued	-	-	-	-	-	-	-	-
Current Refunding Bonds Issued	-	-	-	-	-	3,424,000	3,424,000	-
Discount on Bonds Issued	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	3,089,652	3,089,652	4,008,287	918,635	6,533,951	8,355,827	12,590,918	4,235,091
Net Change in Fund Balances	22,484	22,484	1,045,048	1,022,564	(661,546)	(1,159,273)	2,488,227	3,647,500
<b>FUND BALANCES, January 1</b>	<b>22,046,641</b>	<b>22,046,641</b>	<b>22,046,641</b>	<b>-</b>	<b>29,233,398</b>	<b>29,233,398</b>	<b>29,233,398</b>	<b>-</b>
<b>FUND BALANCES, December 31</b>	<b>22,069,125</b>	<b>22,069,125</b>	<b>23,091,689</b>	<b>1,022,564</b>	<b>28,571,852</b>	<b>28,074,125</b>	<b>31,721,625</b>	<b>3,647,500</b>

continued

City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
DEBT SERVICE FUNDS  
For the Fiscal Year Ended December 31, 2002

Exhibit 28

	G.O. Special Assessment - Streets				City Revenue Bonds and Other Long-Term Debt			
	Budgeted Amounts		Actual	Variance With	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget	Original	Final	Amounts	Final Budget
<b>REVENUES</b>								
Taxes								
Property Taxes								
Current Taxpayer	-	-	-	-	-	-	-	-
Current Tax Increment	-	-	-	-	-	-	-	-
Delinquent Taxpayer	-	-	-	-	-	-	-	-
Total Property Taxes	-	-	-	-	-	-	-	-
Franchise Fees	-	-	-	-	-	-	-	-
Hotel-Motel Tax	-	-	-	-	-	-	-	-
Total Taxes	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-
Fees, Sales and Services	-	-	-	-	3,500,000	3,500,000	3,500,000	-
Assessments	2,650,000	2,650,000	3,339,884	689,884	-	-	-	-
Investment Income								
Interest Earned on Investments	300,000	300,000	399,317	99,317	-	-	40,069	40,069
Increase in Fair Value of Investments	-	-	170,253	170,253	-	-	4,573	4,573
Interest Earned - Other	-	-	-	-	-	-	-	-
Miscellaneous Revenue - Other	-	-	-	-	2,500,000	2,500,000	2,514,356	14,356
Total Revenues	2,950,000	2,950,000	3,909,454	959,454	6,000,000	6,000,000	6,058,998	58,998
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	-	-	-	-
Highways and Streets	30,000	30,000	30,000	-	-	-	-	-
Housing and Economic Development	-	-	-	-	-	-	-	-
Debt Service								
Bond Principal	2,145,000	4,865,000	4,865,000	-	1,020,000	1,020,000	1,020,000	-
Other Debt Principal	-	-	-	-	-	-	-	-
Interest - Bonds	1,201,748	1,201,748	1,083,163	118,585	4,934,729	4,934,729	4,934,729	-
Interest - Other Debt	-	-	-	-	-	-	-	-
Bond Issuance Costs	-	-	-	-	-	-	-	-
Total Expenditures	3,376,748	6,096,748	5,978,163	118,585	5,954,729	5,954,729	5,954,729	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	(426,748)	(3,146,748)	(2,068,709)	1,078,039	45,271	45,271	104,269	58,998
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	-	-	2,915	2,915	-	-	106,046	106,046
Operating Transfers Out	-	-	-	-	-	-	-	-
Bonds Issued	-	1,870,000	1,879,924	9,924	-	-	-	-
Current Refunding Bonds Issued	-	-	-	-	-	-	-	-
Discount on Bonds Issued	-	-	(2,226)	(2,226)	-	-	-	-
Total Other Financing Sources (Uses)	-	1,870,000	1,880,613	10,613	-	-	106,046	106,046
Net Change in Fund Balances	(426,748)	(1,276,748)	(188,096)	1,088,652	45,271	45,271	210,315	165,044
FUND BALANCES, January 1	9,866,877	9,866,877	9,866,877	-	3,940,971	3,940,971	3,940,971	-
FUND BALANCES, December 31	9,440,129	8,590,129	9,678,781	1,088,652	3,986,242	3,986,242	4,151,286	165,044

continued

City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
DEBT SERVICE FUNDS  
For the Fiscal Year Ended December 31, 2002

Exhibit 28

	Revenue Notes and Other Long-Term Debt				Total			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
<b>REVENUES</b>								
Taxes								
Property Taxes								
Current Taxpayer	-	-	-	-	18,404,127	18,404,127	17,064,902	(1,339,225)
Current Tax Increment	-	-	-	-	9,257,422	8,126,804	7,665,524	(461,280)
Delinquent Taxpayer	-	-	-	-	175,000	175,000	244,355	69,355
Total Property Taxes	-	-	-	-	27,836,549	26,705,931	24,974,781	(1,731,150)
Franchise Fees	30,000	30,000	27,500	(2,500)	858,000	858,000	908,603	50,603
Hotel-Motel Tax	-	-	-	-	220,000	220,000	220,000	-
Total Taxes	30,000	30,000	27,500	(2,500)	28,914,549	27,783,931	26,103,384	(1,680,547)
Intergovernmental Revenue	-	-	-	-	763,948	763,948	1,578,341	814,393
Fees, Sales and Services	130,000	130,000	114,660	(15,340)	6,685,925	4,030,000	4,029,660	(340)
Assessments	-	-	-	-	2,650,000	2,650,000	3,339,884	689,884
Investment Income								
Interest Earned on Investments	-	-	-	-	1,591,467	1,466,467	1,869,688	403,221
Increase in Fair Value of Investments	-	-	-	-	-	-	898,156	898,156
Interest Earned - Other	-	-	-	-	-	6,218	20,375	14,157
Miscellaneous Revenue - Other	-	87,963	889,042	801,079	5,597,220	5,685,183	3,439,270	(2,245,913)
Total Revenues	160,000	247,963	1,031,202	783,239	46,203,109	42,385,747	41,278,758	(1,106,989)
<b>EXPENDITURES</b>								
Current								
General Government	-	-	-	-	591,518	591,518	500,208	91,310
Highways and Streets	-	-	-	-	30,000	30,000	30,000	-
Housing and Economic Development	-	-	-	-	410,000	410,000	410,000	-
Debt Service								
Bond Principal	-	-	-	-	30,920,000	35,088,000	35,088,000	-
Other Debt Principal	298,389	298,389	298,389	-	2,384,619	2,334,619	954,809	1,379,810
Interest - Bonds	-	-	-	-	21,560,981	18,654,256	18,357,086	297,170
Interest - Other Debt	18,357	106,320	105,989	331	1,101,879	1,085,642	315,311	770,331
Bond Issuance Costs	-	-	-	-	5,000	32,203	26,890	5,313
Total Expenditures	316,746	404,709	404,378	331	57,003,997	58,226,238	55,682,304	2,543,934
Excess (Deficiency) of Revenues Over (Under) Expenditures	(156,746)	(156,746)	626,824	783,570	(10,800,888)	(15,840,491)	(14,403,546)	1,436,945
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	156,746	156,746	-	(156,746)	18,388,366	17,186,242	26,299,781	9,113,539
Operating Transfers Out	-	-	-	-	(8,608,017)	(9,008,017)	(13,015,615)	(4,007,598)
Bonds Issued	-	-	-	-	-	1,870,000	1,879,924	9,924
Current Refunding Bonds Issued	-	-	-	-	-	3,424,000	3,424,000	-
Discount on Bonds Issued	-	-	-	-	-	-	(2,226)	(2,226)
Total Other Financing Sources (Uses)	156,746	156,746	-	(156,746)	9,780,349	13,472,225	18,585,864	5,113,639
Net Change in Fund Balances	-	-	626,824	626,824	(1,020,539)	(2,368,266)	4,182,318	6,550,584
FUND BALANCES, January 1	319,246	319,246	319,246	-	65,407,133	65,407,133	65,407,133	-
FUND BALANCES, December 31	319,246	319,246	946,070	626,824	64,386,594	63,038,867	69,589,451	6,550,584



City of Saint Paul, Minnesota  
COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES  
BUDGET AND ACTUAL - ANNUALLY BUDGETED  
NONMAJOR PERMANENT FUNDS  
For the Fiscal Year Ended December 31, 2002

Exhibit 29

	Japanese Gardens				Hoffman Memorial			
	Budgeted Amounts		Actual Amounts	Variance With Final Budget	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final			Original	Final		
<b>REVENUES</b>								
Fees, Sales and Services	4,000	4,000	5,160	1,160	-	-	-	-
Investment Income								
Interest Earned on Investments	2,000	2,000	1,871	(129)	400	400	358	(42)
Increase in Fair Value of Investments	-	-	888	888	-	-	164	164
Miscellaneous Revenue - Other	-	-	3,000	3,000	-	-	-	-
<b>Total Revenues</b>	<b>6,000</b>	<b>6,000</b>	<b>10,919</b>	<b>4,919</b>	<b>400</b>	<b>400</b>	<b>522</b>	<b>122</b>
<b>EXPENDITURES</b>								
Current								
Culture and Recreation	6,000	6,000	1,424	4,576	400	400	-	400
<b>Total Expenditures</b>	<b>6,000</b>	<b>6,000</b>	<b>1,424</b>	<b>4,576</b>	<b>400</b>	<b>400</b>	<b>-</b>	<b>400</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>9,495</b>	<b>9,495</b>	<b>-</b>	<b>-</b>	<b>522</b>	<b>522</b>
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>9,495</b>	<b>9,495</b>	<b>-</b>	<b>-</b>	<b>522</b>	<b>522</b>
<b>FUND BALANCES, January 1</b>	<b>43,415</b>	<b>43,415</b>	<b>43,415</b>	<b>-</b>	<b>8,804</b>	<b>8,804</b>	<b>8,804</b>	<b>-</b>
<b>FUND BALANCES, December 31</b>	<b>43,415</b>	<b>43,415</b>	<b>52,910</b>	<b>9,495</b>	<b>8,804</b>	<b>8,804</b>	<b>9,326</b>	<b>522</b>

continued

City of Saint Paul, Minnesota  
**COMBINING SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES  
IN FUND BALANCES**  
**BUDGET AND ACTUAL - ANNUALLY BUDGETED**  
**NONMAJOR PERMANENT FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 29

	Total			
	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
<b>REVENUES</b>				
Fees, Sales and Services	4,000	4,000	5,160	1,160
Investment Income				
Interest Earned on Investments	2,400	2,400	2,229	(171)
Increase in Fair Value of Investments	-	-	1,052	1,052
Miscellaneous Revenue - Other	-	-	3,000	3,000
<b>Total Revenues</b>	<b>6,400</b>	<b>6,400</b>	<b>11,441</b>	<b>5,041</b>
<b>EXPENDITURES</b>				
Current				
Culture and Recreation	6,400	6,400	1,424	4,976
<b>Total Expenditures</b>	<b>6,400</b>	<b>6,400</b>	<b>1,424</b>	<b>4,976</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	10,017	10,017
<b>Net Change in Fund Balances</b>	<b>-</b>	<b>-</b>	<b>10,017</b>	<b>10,017</b>
<b>FUND BALANCES, January 1</b>	<b>52,219</b>	<b>52,219</b>	<b>52,219</b>	<b>-</b>
<b>FUND BALANCES, December 31</b>	<b>52,219</b>	<b>52,219</b>	<b>62,236</b>	<b>10,017</b>

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## **Nonmajor Enterprise Funds**

### **Enterprise Funds**

Enterprise funds account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate.

**Special Services** - to account for the operations of park pavilions, refreshment stands, golf courses, canoe and boat rentals, swimming pools and beaches, tennis instructions, ski instructions, and ski facilities.

**Rice and Arlington Sports Dome** - to account for the operation and maintenance of the Rice and Arlington Sports Dome.

**Watergate Marina** - to account for the operation and maintenance of the Marina.

**Impounding Lot** - to account for the city's vehicle impounding operations. Charges are made for the towing and storage of impounded vehicles and are collected when vehicles are claimed. Unclaimed vehicles are sold at public auction and proceeds retained. Funds are also received from the salvage of vehicles junked.

**River Print Saint Paul/Ramsey County** - to account for printing services rendered to city departments, offices, and other governmental units.

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR ENTERPRISE FUNDS**  
December 31, 2002

Exhibit 30

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	RiverPrint Saint Paul/ Ramsey County	Total
<b>ASSETS</b>						
<b>Current Assets</b>						
Cash and Investments with Treasurer	3,963,647	32,458	-	657,354	206,191	4,859,650
Imprest Funds	5,500	150	-	850	-	6,500
Receivables						
Accounts (net of allowance for estimated uncollectibles)	118,346	-	16,691	20,000	12,469	167,506
Unbilled Accounts	-	-	-	14,882	-	14,882
Accrued Interest	9,312	-	-	-	-	9,312
Due from Other Funds	13,880	-	-	55,310	135,085	204,275
Due from Component Units	499	-	-	-	35,226	35,725
Due from Other Governmental Units	12,501	-	-	3,000	223,624	239,125
Inventories						
Materials and Supplies	92,012	-	-	-	127,581	219,593
Impounded Cars	-	-	-	18,672	-	18,672
<b>Total Current Assets</b>	<b>4,215,697</b>	<b>32,608</b>	<b>16,691</b>	<b>770,068</b>	<b>740,176</b>	<b>5,775,240</b>
<b>Noncurrent Assets</b>						
<b>Other Assets</b>						
Deferred Charges	-	60,373	-	-	-	60,373
<b>Total Other Assets</b>	<b>-</b>	<b>60,373</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>60,373</b>
<b>Capital Assets</b>						
Land	564,999	-	-	-	-	564,999
Buildings and Structures	1,134,881	4,066,972	305,948	13,395	-	5,521,196
Less: Accumulated Depreciation	(622,870)	(810,301)	(228,313)	(13,395)	-	(1,674,879)
Equipment	1,463,285	20,209	68,125	74,097	655,761	2,281,477
Less: Accumulated Depreciation	(1,179,517)	(20,209)	(68,125)	(4,940)	(376,556)	(1,649,347)
Construction in Progress	268,139	-	-	-	-	268,139
<b>Total Capital Assets</b>	<b>1,628,917</b>	<b>3,256,671</b>	<b>77,635</b>	<b>69,157</b>	<b>279,205</b>	<b>5,311,585</b>
<b>Total Noncurrent Assets</b>	<b>1,628,917</b>	<b>3,317,044</b>	<b>77,635</b>	<b>69,157</b>	<b>279,205</b>	<b>5,371,958</b>
<b>TOTAL ASSETS</b>	<b>5,844,614</b>	<b>3,349,652</b>	<b>94,326</b>	<b>839,225</b>	<b>1,019,381</b>	<b>11,147,198</b>

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR ENTERPRISE FUNDS**  
December 31, 2002

Exhibit 30

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	RiverPrint Saint Paul/ Ramsey County	Total
<b>LIABILITIES</b>						
<b>Current Liabilities (Payable from Current Assets)</b>						
Interfund Payable for Pooled						
Cash and Investments Overdrafts	-	-	373,431	-	-	373,431
Accrued Salaries Payable	88,365	-	-	41,623	16,966	146,954
Compensated Absences Payable	11,131	-	-	4,011	2,420	17,562
Accounts Payable	187,022	2,259	509	65,343	86,111	341,244
Accrued Interest Payable						
Revenue Bonds	-	16,715	-	-	-	16,715
Due to Other Funds	70,075	-	-	22,540	3,573	96,188
Due to Other Governmental Units	-	-	-	9,188	1,068	10,256
Revenue Bonds Payable	-	140,000	-	-	-	140,000
<b>Total Current Liabilities</b> <b>(Payable from Current Assets)</b>	<b>356,593</b>	<b>158,974</b>	<b>373,940</b>	<b>142,705</b>	<b>110,138</b>	<b>1,142,350</b>
<b>Noncurrent Liabilities</b>						
Revenue Bonds Payable	-	3,390,000	-	-	-	3,390,000
Less: Unamortized Discount	-	(22,885)	-	-	-	(22,885)
Advance from Other Funds	3,800,000	250,000	-	-	-	4,050,000
Compensated Absences Payable	377,203	1,043	-	91,868	46,595	516,709
<b>Total Noncurrent Liabilities</b>	<b>4,177,203</b>	<b>3,618,158</b>	<b>-</b>	<b>91,868</b>	<b>46,595</b>	<b>7,933,824</b>
<b>TOTAL LIABILITIES</b>	<b>4,533,796</b>	<b>3,777,132</b>	<b>373,940</b>	<b>234,573</b>	<b>156,733</b>	<b>9,076,174</b>
<b>NET ASSETS</b>						
Invested in Capital Assets, Net of Related Debt	1,628,917	(250,444)	77,635	69,157	279,205	1,804,470
Unrestricted	(318,099)	(177,036)	(357,249)	535,495	583,443	266,554
<b>TOTAL NET ASSETS</b>	<b>1,310,818</b>	<b>(427,480)</b>	<b>(279,614)</b>	<b>604,652</b>	<b>862,648</b>	<b>2,071,024</b>

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City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN FUND NET ASSETS**  
**NONMAJOR ENTERPRISE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 31

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	RiverPrint Saint Paul/ Ramsey County	Total
<b>OPERATING REVENUES</b>						
Fees, Sales and Services	4,460,128	112,263	380	2,094,383	1,428,629	8,095,783
Rents and Leases	710,389	66,579	10,101	-	-	787,069
Miscellaneous	22,746	-	14,343	-	-	37,089
<b>Total Operating Revenues</b>	<b>5,193,263</b>	<b>178,842</b>	<b>24,824</b>	<b>2,094,383</b>	<b>1,428,629</b>	<b>8,919,941</b>
<b>OPERATING EXPENSES</b>						
Cost of Merchandise Sold	294,306	-	-	-	-	294,306
Salaries	2,701,986	76,177	-	672,696	382,578	3,833,437
Employee Fringe Benefits	591,589	10,433	-	158,338	116,290	876,650
Services	710,301	71,022	5,655	1,206,943	295,485	2,289,406
Materials and Supplies	812,092	78,075	79	39,294	547,207	1,476,747
Depreciation	191,130	135,695	16,374	4,940	129,858	477,997
Bad Debts	28,382	12	-	-	-	28,394
Miscellaneous	56,965	1,069	-	-	-	58,034
<b>Total Operating Expenses</b>	<b>5,386,751</b>	<b>372,483</b>	<b>22,108</b>	<b>2,082,211</b>	<b>1,471,418</b>	<b>9,334,971</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(193,488)</b>	<b>(193,641)</b>	<b>2,716</b>	<b>12,172</b>	<b>(42,789)</b>	<b>(415,030)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>						
Operating Grant	50,033	-	-	-	-	50,033
Gain on Sale of Assets	7,864	-	-	-	-	7,864
Investment Income						
Interest Earned on Investments	20,683	-	-	-	-	20,683
Increase in Fair Value of Investments	20,874	-	-	-	-	20,874
Interest Expense						
Revenue Bonds	-	(204,901)	-	-	-	(204,901)
Amortization of Bond Issuance Costs	-	(3,895)	-	-	-	(3,895)
Loss on Retirement of Assets	(3,420)	-	-	-	-	(3,420)
Miscellaneous Other Expense	-	(7,845)	-	-	-	(7,845)
<b>Total Non-Operating Revenues (Expenses)</b>	<b>96,034</b>	<b>(216,641)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(120,607)</b>
<b>Income (Loss) Before Contributions and Transfers</b>	<b>(97,454)</b>	<b>(410,282)</b>	<b>2,716</b>	<b>12,172</b>	<b>(42,789)</b>	<b>(535,637)</b>
Transfers In	140,000	419,913	-	-	-	559,913
Transfers Out	(200,984)	-	-	(96,284)	-	(297,268)
<b>Change in Net Assets</b>	<b>(158,438)</b>	<b>9,631</b>	<b>2,716</b>	<b>(84,112)</b>	<b>(42,789)</b>	<b>(272,992)</b>
<b>TOTAL NET ASSETS, January 1</b>	<b>1,469,256</b>	<b>(437,111)</b>	<b>(282,330)</b>	<b>688,764</b>	<b>905,437</b>	<b>2,344,016</b>
<b>TOTAL NET ASSETS, December 31</b>	<b>1,310,818</b>	<b>(427,480)</b>	<b>(279,614)</b>	<b>604,652</b>	<b>862,648</b>	<b>2,071,024</b>



City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR ENTERPRISE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 32

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	River Print Saint Paul/ Ramsey County	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Receipts from Customers	5,179,703	181,562	58,950	1,988,728	805,706	8,214,649
Receipts from Other Funds for Services Provided	93,364	-	-	92,702	588,995	775,061
Payment to Suppliers	(1,470,817)	(183,421)	(4,994)	(1,251,602)	(796,324)	(3,707,158)
Payment to Employees	(3,233,838)	(109,785)	-	(831,369)	(500,292)	(4,675,284)
Payment to Other Funds for Services Used	(388,043)	-	(500)	(15,770)	(46,760)	(451,073)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>180,369</b>	<b>(111,644)</b>	<b>53,456</b>	<b>(17,311)</b>	<b>51,325</b>	<b>156,195</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Operating Transfers In from Other Funds	140,000	569,913	-	-	-	709,913
Operating Transfers Out to Other Funds	(200,984)	-	-	(96,284)	-	(297,268)
Operating Grants Received	50,033	-	11,383	3,294	-	64,710
Advance Received From Other Funds	3,800,000	-	-	-	-	3,800,000
Advance Received for Pooled Cash and Investments Overdraft	-	-	(42,897)	-	-	(42,897)
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>3,789,049</b>	<b>569,913</b>	<b>(31,514)</b>	<b>(92,990)</b>	<b>-</b>	<b>4,234,458</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>						
Proceeds from Sale of Capital Assets						
Equipment	8,365	-	-	-	-	8,365
Principal Paid on Debt Maturities						
Revenue Bonds	-	(135,000)	-	-	-	(135,000)
Payments for Acquisition and Construction of Capital Assets						
Buildings and Structures	(18,589)	-	(21,942)	-	-	(40,531)
Equipment	(109,284)	-	-	(74,097)	-	(183,381)
Construction in Progress	(268,139)	-	-	-	-	(268,139)
Interest Paid On						
Revenue Bonds	-	(203,893)	-	-	-	(203,893)
<b>NET CASH PROVIDED (USED) IN CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(387,647)</b>	<b>(338,893)</b>	<b>(21,942)</b>	<b>(74,097)</b>	<b>-</b>	<b>(822,579)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Interest and Dividends Received	20,683	1,385	-	-	-	22,068
Increase in Fair Value of Investments	20,874	-	-	-	-	20,874
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>41,557</b>	<b>1,385</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,942</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>3,623,328</b>	<b>120,761</b>	<b>-</b>	<b>(184,398)</b>	<b>51,325</b>	<b>3,611,016</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>345,819</b>	<b>(88,153)</b>	<b>-</b>	<b>842,602</b>	<b>154,866</b>	<b>1,255,134</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>3,969,147</b>	<b>32,608</b>	<b>-</b>	<b>658,204</b>	<b>206,191</b>	<b>4,866,150</b>

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR ENTERPRISE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 32

	Special Services	Rice and Arlington Sports Dome	Watergate Marina	Impounding Lot	River Print Saint Paul/ Ramsey County	Total
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>						
Operating Income (Loss)	(193,488)	(193,641)	2,716	12,172	(42,789)	(415,030)
<b>Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities</b>						
Depreciation	191,130	135,695	16,374	4,940	129,858	477,997
Increase (Decrease) in Allowance for Uncollectible Accounts/Loans	12,740	13	(2,875)	-	-	9,878
Non-operating Miscellaneous Other Expenses Paid	-	(7,845)	-	-	-	(7,845)
Changes in Assets and Liabilities						
(Increase) Decrease in						
Accounts Receivable	84,569	2,719	37,001	(20,000)	20,679	124,968
Unbilled Accounts	-	-	-	(14,882)	-	(14,882)
Accrued Interest Receivable	(9,312)	-	-	-	-	(9,312)
Due from Other Funds	32,691	-	-	(22,673)	(44,930)	(34,912)
Due from Component Units	-	-	-	-	(24,951)	(24,951)
Due from Other Governmental Units	(12,501)	-	-	44,603	15,273	47,375
Inventories	3,803	-	-	12,245	(3,707)	12,341
Increase (Decrease) in						
Accrued Salaries Payable	8,221	(5,866)	-	7,087	315	9,757
Compensated Absences Payable						
Current	(5,544)	(234)	-	(1,285)	(1,017)	(8,080)
Long-Term	57,060	(17,076)	-	(6,137)	(721)	33,126
Accounts Payable	119,423	(24,414)	240	(55,407)	11,848	51,690
Due to Other Funds	(108,423)	(995)	-	16,343	(8,561)	(101,636)
Due to Other Governmental Units	-	-	-	5,683	28	5,711
<b>Total Adjustments</b>	<b>373,857</b>	<b>81,997</b>	<b>50,740</b>	<b>(29,483)</b>	<b>94,114</b>	<b>571,225</b>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>180,369</b>	<b>(111,644)</b>	<b>53,456</b>	<b>(17,311)</b>	<b>51,325</b>	<b>156,195</b>
<b>DETAILS OF CASH AND CASH EQUIVALENTS</b>						
Cash and Investments with Treasurer	3,963,647	32,458	-	657,354	206,191	4,859,650
Imprest Funds	5,500	150	-	850	-	6,500
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>3,969,147</b>	<b>32,608</b>	<b>-</b>	<b>658,204</b>	<b>206,191</b>	<b>4,866,150</b>

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## **Internal Service Funds**

Internal Service funds account for the financing of goods or services provided by one department to other departments or to other governmental units.

**City Attorney - Outside Services** - to account for recoverable legal services rendered to non-city agencies.

**Internal Borrowing** - to account for internal borrowing from the city's cash pool and assets secured to support repayment of loan principal with interest to the pool.

**Purchasing's Value Added Services** - to account for the service provided by the purchasing division to users such as Ramsey County, the City of Saint Paul, and various smaller agencies.

**Real Estate Management** - to account for rents received from occupants of the City Hall Annex and to pay all expenses incurred in operating and maintaining the building.

**Information Systems** - to account for the costs associated with the design and implementation of new information systems.

**City-Wide Data Processing** - to account for information services provided to License, Inspection and Environmental Protection, Planning and Economic Development, and Public Works financed through special funds.

**Equipment Services Fire-Police** - to account for the operations of the Public Safety repair shop.

**Public Works Engineering** - to account for recoverable engineering and professional services rendered by the Department of Public Works.

**Public Works Traffic, Signal and Lighting Maintenance** - to account for costs incurred by city forces to maintain or upgrade traffic sign, street marking, traffic signal, and street lighting infrastructure.

**Asphalt Plant** - to account for the manufacturing of asphalt products.

**Public Works Equipment** - to account for the purchase and repair of most vehicles used by the Department of Public Works.

**Public Works Administration** - to account for the costs of administrative services provided for the divisions of the Department of Public Works.

**Parks and Recreation Special Projects** - to account for materials purchased and design services performed by the Division of Parks and Recreation for other departments' capital funds, and outside parties.

**Parks and Recreation Supply and Maintenance** - to account for all supplies, materials, repair parts, and equipment purchased for use in park and playground maintenance and repair and the recovery of the costs thereof.

**Planning and Economic Development Administration** - to account for administrative operations within the Department of Planning and Economic Development.

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF NET ASSETS**  
**ALL INTERNAL SERVICE FUNDS**  
December 31, 2002

Exhibit 33

	City Attorney- Outside Services	Internal Borrowing	Purchasing's Value Added Services	Real Estate Management	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
<b>ASSETS</b>								
Current Assets								
Cash and Investments with Treasurer	112,423	-	495,912	346,154	93,800	-	242,018	3,050,939
Imprest Funds	-	-	150	75	-	-	100	100
Receivables								
Accounts (net of allowance for estimated uncollectibles)	-	-	844	2,654	-	-	966	-
Unbilled Accounts	-	-	-	-	-	-	-	22,437
Accrued Interest	-	226,657	-	2,507	-	-	-	-
Due from Other Funds	23,183	-	-	51,684	-	313,771	490,683	120,090
Due from Component Units	-	-	-	-	-	-	-	-
Due from Other Governmental Units	90,811	-	105,777	-	-	-	1,535	1,013
Inventories - Materials and Supplies	-	-	-	-	-	-	164,999	-
Prepaid Items	-	-	-	9,100	-	-	-	4,084,741
<b>Total Current Assets</b>	<b>226,417</b>	<b>226,657</b>	<b>602,683</b>	<b>412,174</b>	<b>93,800</b>	<b>313,771</b>	<b>900,301</b>	<b>7,279,320</b>
Other Assets								
Advance to Other Funds	-	5,947,343	-	-	-	-	-	-
Other Long-Term Loans Receivable	-	11,869,748	-	-	-	-	-	-
<b>Total Other Assets</b>	<b>-</b>	<b>17,817,091</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Capital Assets								
Land	-	-	-	-	-	-	-	32,000
Buildings and Structures	-	-	-	3,037,003	-	-	1,152,341	-
Less: Accumulated Depreciation	-	-	-	(622,160)	-	-	(605,386)	-
Equipment	-	-	20,100	1,728,702	-	-	184,204	763,018
Less: Accumulated Depreciation	-	-	(14,065)	(752,162)	-	-	(124,233)	(675,254)
Construction in Progress	-	-	-	18,674	-	-	-	-
<b>Total Capital Assets</b>	<b>-</b>	<b>-</b>	<b>6,035</b>	<b>3,410,057</b>	<b>-</b>	<b>-</b>	<b>606,926</b>	<b>119,764</b>
<b>TOTAL ASSETS</b>	<b>226,417</b>	<b>18,043,748</b>	<b>608,718</b>	<b>3,822,231</b>	<b>93,800</b>	<b>313,771</b>	<b>1,507,227</b>	<b>7,399,084</b>
<b>LIABILITIES</b>								
Current Liabilities (Payable from Current Assets)								
Interfund Payable for Pooled Cash and Investments Overdrafts	-	-	-	-	-	216,148	-	-
Accrued Salaries Payable	23,710	-	27,551	22,771	-	34,748	33,144	119,594
Compensated Absences Payable	3,476	-	4,277	3,302	-	5,111	4,796	21,614
Accounts Payable	7,712	-	2,996	63,807	-	-	82,234	104,777
Accrued Interest Payable	-	-	-	-	-	-	-	-
Capital Lease	-	-	-	37,558	-	-	-	-
Due to Other Funds	5,024	17,157,763	6,242	118,452	170,000	7,383	7,898	36,780
Due to Other Governmental Units	-	-	-	344	-	-	-	-
Deferred Revenue	-	-	241,760	-	-	-	-	1,949,430
Capital Lease Payable	-	-	-	104,254	-	-	-	-
<b>Total Current Liabilities (Payable from Current Assets)</b>	<b>39,922</b>	<b>17,157,763</b>	<b>282,826</b>	<b>350,488</b>	<b>170,000</b>	<b>263,390</b>	<b>128,072</b>	<b>2,232,195</b>
Noncurrent Liabilities								
Advance from Other Funds	-	-	-	217,800	680,000	-	-	-
Compensated Absences Payable	33,673	-	68,824	81,985	-	50,381	82,217	69,391
Capital Lease Payable	-	-	-	2,526,750	-	-	-	-
<b>Total Noncurrent Liabilities</b>	<b>33,673</b>	<b>-</b>	<b>68,824</b>	<b>2,826,535</b>	<b>680,000</b>	<b>50,381</b>	<b>82,217</b>	<b>69,391</b>
<b>TOTAL LIABILITIES</b>	<b>73,595</b>	<b>17,157,763</b>	<b>351,650</b>	<b>3,177,023</b>	<b>850,000</b>	<b>313,771</b>	<b>210,289</b>	<b>2,301,586</b>
<b>NET ASSETS</b>								
Invested in Capital Assets	-	-	6,035	449,653	-	-	606,926	119,763
Unrestricted	152,822	885,985	251,033	195,555	(756,200)	-	690,012	4,977,735
<b>TOTAL NET ASSETS</b>	<b>152,822</b>	<b>885,985</b>	<b>257,068</b>	<b>645,208</b>	<b>(756,200)</b>	<b>-</b>	<b>1,296,938</b>	<b>5,097,498</b>

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF NET ASSETS**  
**ALL INTERNAL SERVICE FUNDS**  
December 31, 2002

Exhibit 33

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
<b>ASSETS</b>								
Current Assets								
Cash and Investments with Treasurer	817,450	841,135	649,949	792,798	38,548	584,188	929,702	8,995,016
Imprest Funds	150	50	-	-	-	-	350	975
Receivables								
Accounts (net of allowance for estimated uncollectibles)	155,368	42,370	-	-	18,683	1,682	4,000	226,567
Unbilled Accounts	-	-	-	-	-	-	-	22,437
Accrued Interest	-	-	-	-	-	-	-	229,164
Due from Other Funds	829,809	-	858,577	33,179	366,008	158,950	3,697	3,249,631
Due from Component Units	-	866	4,070	-	-	-	-	4,936
Due from Other Governmental Units	20,990	2,901	9,500	13,566	-	25,681	14,473	286,247
Inventories - Materials and Supplies	1,015,453	193,172	433,580	-	-	132,448	-	1,939,652
Prepaid Items	-	-	10,051	-	-	-	-	4,103,892
<b>Total Current Assets</b>	<b>2,839,220</b>	<b>1,080,494</b>	<b>1,965,727</b>	<b>839,543</b>	<b>423,239</b>	<b>902,949</b>	<b>952,222</b>	<b>19,058,517</b>
Other Assets								
Advance to Other Funds	-	-	-	-	-	-	-	5,947,343
Other Long-Term Loans Receivable	-	-	-	-	-	-	-	11,869,748
<b>Total Other Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,817,091</b>
Capital Assets								
Land	-	23,664	25,243	-	-	-	-	80,907
Buildings and Structures	30,345	685,720	1,615,063	-	-	-	-	6,520,472
Less: Accumulated Depreciation	(16,115)	(661,699)	(1,107,058)	-	-	-	-	(3,012,418)
Equipment	719,547	363,606	18,511,188	243,972	53,082	398,109	140,205	23,125,733
Less: Accumulated Depreciation	(650,363)	(195,080)	(12,230,526)	(155,669)	(45,089)	(249,180)	(70,196)	(15,161,817)
Construction in Progress	-	-	-	-	-	-	-	18,674
<b>Total Capital Assets</b>	<b>83,414</b>	<b>216,211</b>	<b>6,813,910</b>	<b>88,303</b>	<b>7,993</b>	<b>148,929</b>	<b>70,009</b>	<b>11,571,551</b>
<b>TOTAL ASSETS</b>	<b>2,922,634</b>	<b>1,296,705</b>	<b>8,779,637</b>	<b>927,846</b>	<b>431,232</b>	<b>1,051,878</b>	<b>1,022,231</b>	<b>48,447,159</b>
<b>LIABILITIES</b>								
Current Liabilities (Payable from Current Assets)								
Interfund Payable for Pooled Cash and Investments Overdrafts	-	-	-	-	-	-	-	216,148
Accrued Salaries Payable	122,385	7,929	48,146	60,762	36,700	20,677	243,064	801,181
Compensated Absences Payable	8,512	1,362	7,527	8,984	6,602	3,207	37,418	116,188
Accounts Payable	67,321	12,790	127,753	39,222	3,345	139,059	19,952	670,968
Accrued Interest Payable	-	-	-	-	-	-	-	37,558
Capital Lease	-	-	-	-	-	-	-	-
Due to Other Funds	184,738	2,078	28,624	168,051	7,814	4,869	142,336	18,048,052
Due to Other Governmental Units	-	-	-	-	-	-	3,189	3,533
Deferred Revenue	-	-	-	-	-	-	-	2,191,190
Capital Lease Payable	-	-	-	-	-	-	-	104,254
<b>Total Current Liabilities (Payable from Current Assets)</b>	<b>382,956</b>	<b>24,159</b>	<b>212,050</b>	<b>277,019</b>	<b>54,461</b>	<b>167,812</b>	<b>445,959</b>	<b>22,189,072</b>
Noncurrent Liabilities								
Advance from Other Funds	-	-	-	-	-	-	-	897,800
Compensated Absences Payable	150,889	17,428	66,410	147,274	86,822	54,633	668,554	1,578,481
Capital Lease Payable	-	-	-	-	-	-	-	2,526,750
<b>Total Noncurrent Liabilities</b>	<b>150,889</b>	<b>17,428</b>	<b>66,410</b>	<b>147,274</b>	<b>86,822</b>	<b>54,633</b>	<b>668,554</b>	<b>5,003,031</b>
<b>TOTAL LIABILITIES</b>	<b>533,845</b>	<b>41,587</b>	<b>278,460</b>	<b>424,293</b>	<b>141,283</b>	<b>222,445</b>	<b>1,114,513</b>	<b>27,192,103</b>
<b>NET ASSETS</b>								
Invested in Capital Assets	83,414	216,211	6,813,910	88,303	7,993	148,929	70,008	8,611,145
Unrestricted	2,305,375	1,038,907	1,687,267	415,250	281,956	680,504	(162,290)	12,643,911
<b>TOTAL NET ASSETS</b>	<b>2,388,789</b>	<b>1,255,118</b>	<b>8,501,177</b>	<b>503,553</b>	<b>289,949</b>	<b>829,433</b>	<b>(92,282)</b>	<b>21,255,056</b>

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENSES AND CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 34

	City Attorney- Outside Services	Internal Borrowing	Purchasing's Value Added Services	Real Estate Management	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
<b>OPERATING REVENUES</b>								
Fees, Sales and Services	589,475	-	908,083	573,606	-	971,253	2,353,884	5,330,466
Rents and Leases	-	-	-	1,324,095	-	-	-	-
Interest Earned on Loans	-	936,891	-	-	-	-	-	-
Miscellaneous	-	-	193	204	166,020	-	-	150
<b>Total Operating Revenues</b>	<b>589,475</b>	<b>936,891</b>	<b>908,276</b>	<b>1,897,905</b>	<b>166,020</b>	<b>971,253</b>	<b>2,353,884</b>	<b>5,330,616</b>
<b>OPERATING EXPENSES</b>								
Cost of Merchandise Sold	-	-	-	-	-	-	-	-
Salaries	516,190	-	607,204	469,887	-	737,354	708,049	2,281,383
Employee Fringe Benefits	160,863	-	190,999	151,727	-	233,508	206,387	701,677
Services	47,654	-	92,316	352,322	-	391	90,703	1,325,516
Materials and Supplies	6,122	-	13,130	265,685	-	-	1,005,319	121,675
Depreciation	-	-	4,017	346,314	-	-	40,477	75,706
Bad Debts	-	-	-	35	-	-	-	-
Miscellaneous	-	738,681	-	15,500	-	-	-	-
<b>Total Operating Expenses</b>	<b>730,829</b>	<b>738,681</b>	<b>907,666</b>	<b>1,601,470</b>	<b>-</b>	<b>971,253</b>	<b>2,050,935</b>	<b>4,505,957</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(141,354)</b>	<b>198,210</b>	<b>610</b>	<b>296,435</b>	<b>166,020</b>	<b>-</b>	<b>302,949</b>	<b>824,659</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>								
Operating Grant	47,465	-	-	-	-	-	-	-
Gain on Sale of Assets	-	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-	-
Interest Earned on Investments	-	-	-	16,583	-	-	-	-
Increase in Fair Value of Investments	-	-	-	5,618	-	-	-	-
Miscellaneous Other Revenue	-	-	-	1,407	-	-	1,527	(70)
Loss on Retirement of Assets	-	-	-	-	-	-	-	(1,176)
Interest Expense on Capital Lease	-	-	-	(154,470)	-	-	-	-
<b>Total Non-Operating Revenues (Expenses)</b>	<b>47,465</b>	<b>-</b>	<b>-</b>	<b>(130,862)</b>	<b>-</b>	<b>-</b>	<b>1,527</b>	<b>(1,246)</b>
<b>Income (Loss) Before Capital Contributions and Transfers</b>	<b>(93,889)</b>	<b>198,210</b>	<b>610</b>	<b>165,573</b>	<b>166,020</b>	<b>-</b>	<b>304,476</b>	<b>823,413</b>
Capital Contributions	-	-	-	-	-	-	-	-
Transfers In	64,445	-	-	-	-	-	-	78,478
Transfers Out	(68,022)	-	(4,505)	(643)	-	-	-	(11,690)
<b>Change in Net Assets</b>	<b>(97,466)</b>	<b>198,210</b>	<b>(3,895)</b>	<b>164,930</b>	<b>166,020</b>	<b>-</b>	<b>304,476</b>	<b>890,201</b>
<b>TOTAL NET ASSETS, January 1</b>	<b>250,288</b>	<b>687,775</b>	<b>260,963</b>	<b>480,278</b>	<b>(922,220)</b>	<b>-</b>	<b>992,462</b>	<b>4,207,297</b>
<b>TOTAL NET ASSETS, December 31</b>	<b>152,822</b>	<b>885,985</b>	<b>257,068</b>	<b>645,208</b>	<b>(756,200)</b>	<b>-</b>	<b>1,296,938</b>	<b>5,097,498</b>

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF REVENUES,  
EXPENSES AND CHANGES IN FUND NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 34

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
<b>OPERATING REVENUES</b>								
Fees, Sales and Services	4,421,850	1,353,539	4,518,929	2,740,222	1,095,449	1,048,231	8,101,024	34,006,011
Rents and Leases	-	-	-	-	-	-	-	1,324,095
Interest Earned on Loans	-	-	-	-	-	-	-	936,891
Miscellaneous	237,328	-	30,956	32,550	-	7,569	25,090	500,060
<b>Total Operating Revenues</b>	<b>4,659,178</b>	<b>1,353,539</b>	<b>4,549,885</b>	<b>2,772,772</b>	<b>1,095,449</b>	<b>1,055,800</b>	<b>8,126,114</b>	<b>36,767,057</b>
<b>OPERATING EXPENSES</b>								
Cost of Merchandise Sold	-	-	1,367,925	-	-	303,737	-	1,671,662
Salaries	2,884,927	197,224	989,050	1,296,245	806,378	477,815	5,515,997	17,487,703
Employee Fringe Benefits	1,144,844	60,228	314,244	408,014	239,220	147,992	2,162,749	6,122,452
Services	1,409,344	87,034	742,709	735,110	61,627	82,247	994,741	6,021,714
Materials and Supplies	1,053,506	1,108,569	110,448	201,526	7,136	21,706	51,467	3,966,289
Depreciation	33,490	14,535	1,275,861	47,022	2,825	9,139	21,881	1,871,267
Bad Debts	49,642	1,480	2,155	-	-	-	-	53,312
Miscellaneous	120	-	-	493	-	-	132,746	887,540
<b>Total Operating Expenses</b>	<b>6,575,873</b>	<b>1,469,070</b>	<b>4,802,392</b>	<b>2,688,410</b>	<b>1,117,186</b>	<b>1,042,636</b>	<b>8,879,581</b>	<b>38,081,939</b>
<b>OPERATING INCOME (LOSS)</b>	<b>(1,916,695)</b>	<b>(115,531)</b>	<b>(252,507)</b>	<b>84,362</b>	<b>(21,737)</b>	<b>13,164</b>	<b>(753,467)</b>	<b>(1,314,882)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>								
Operating Grant	1,663,942	-	-	-	-	-	135,749	1,847,156
Gain on Sale of Assets	1,094	-	20,857	-	-	-	-	21,951
Investment Income	-	-	-	-	-	-	-	16,583
Interest Earned on Investments	-	-	-	-	-	-	-	5,618
Increase in Fair Value of Investments	-	-	-	-	-	-	-	51,073
Miscellaneous Other Revenue	3,646	-	1,126	-	43,437	-	-	(7,638)
Loss on Retirement of Assets	-	-	(6,462)	-	-	-	-	(154,470)
Interest Expense on Capital Lease	-	-	-	-	-	-	-	
<b>Total Non-Operating Revenues (Expenses)</b>	<b>1,668,682</b>	<b>-</b>	<b>15,521</b>	<b>-</b>	<b>43,437</b>	<b>-</b>	<b>135,749</b>	<b>1,780,273</b>
<b>Income (Loss) Before Capital Contributions and Transfers</b>	<b>(248,013)</b>	<b>(115,531)</b>	<b>(236,986)</b>	<b>84,362</b>	<b>21,700</b>	<b>13,164</b>	<b>(617,718)</b>	<b>465,391</b>
Capital Contributions	-	-	-	-	-	-	19,441	19,441
Transfers In	420,708	9,854	10,337	9,167	-	-	-	592,989
Transfers Out	-	-	-	(2,985)	-	-	(17,831)	(105,676)
<b>Change in Net Assets</b>	<b>172,695</b>	<b>(105,677)</b>	<b>(226,649)</b>	<b>90,544</b>	<b>21,700</b>	<b>13,164</b>	<b>(616,108)</b>	<b>972,145</b>
<b>TOTAL NET ASSETS, January 1</b>	<b>2,216,094</b>	<b>1,360,795</b>	<b>8,727,826</b>	<b>413,009</b>	<b>268,249</b>	<b>816,269</b>	<b>523,826</b>	<b>20,282,911</b>
<b>TOTAL NET ASSETS, December 31</b>	<b>2,388,789</b>	<b>1,255,118</b>	<b>8,501,177</b>	<b>503,553</b>	<b>289,949</b>	<b>829,433</b>	<b>(92,282)</b>	<b>21,255,056</b>



City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 35

	City Attorney- Outside Services	Internal Borrowing	Purchasing's Value Added Services	Real Estate Management	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
Receipts from Loan Recipients and Other Customers	315,702	698,515	219,985	27,874	166,020	933,843	158,594	57,413
Receipts from Other Funds for Services Provided	269,763	177,459	566,114	1,857,273	-	-	2,222,713	4,709,383
Other Operating Receipts	-	783,834	-	-	-	-	-	-
Payment to Suppliers	(53,240)	-	(100,416)	(643,225)	-	1,195	(1,112,260)	(1,411,248)
Payment to Employees	(676,545)	-	(790,716)	(614,376)	-	(957,926)	(926,262)	(3,022,715)
Payment to Other Funds for Services Used	(112)	(738,681)	(2,733)	(3,916)	-	-	(8,016)	(1,032,901)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>(144,432)</b>	<b>921,127</b>	<b>(107,766)</b>	<b>623,630</b>	<b>166,020</b>	<b>(22,888)</b>	<b>334,769</b>	<b>(700,068)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>								
Operating Transfers In from Other Funds	65,195	-	-	20,270	-	-	-	22,791
Operating Transfers Out to Other Funds	(68,022)	-	(4,505)	(643)	-	-	-	(11,690)
Operating Grants Received	47,838	-	-	-	-	-	-	-
Advance Received from Other Funds	-	17,157,763	-	-	-	-	-	-
Advance for Pooled Cash and Investments Overdraft	-	-	-	-	-	22,888	-	-
Advance Made to Other Funds	-	(3,800,000)	-	-	-	-	-	-
Repayment of Advance Made to Other Funds	-	3,852,657	-	-	-	-	-	-
Repayment of Advance Received from Other Funds	-	(18,169,359)	-	(111,600)	(170,000)	-	-	-
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>45,011</b>	<b>(958,939)</b>	<b>(4,505)</b>	<b>(91,973)</b>	<b>(170,000)</b>	<b>22,888</b>	<b>-</b>	<b>11,101</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
Proceeds from Sale of Capital Assets								
Equipment	-	-	-	-	-	-	-	-
Principal Paid on Debt Maturities								
Capital Lease	-	-	-	(98,547)	-	-	-	-
Payments for Acquisition and Construction of Capital Assets								
Buildings and Structures	-	-	-	(24,821)	-	-	-	-
Equipment	-	-	(7,544)	(23,079)	-	-	(10,397)	(51,800)
Construction in Progress	-	-	-	(18,674)	-	-	-	-
Interest Paid On								
Capital Lease	-	-	-	(153,064)	-	-	-	-
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>(7,544)</b>	<b>(318,185)</b>	<b>-</b>	<b>-</b>	<b>(10,397)</b>	<b>(51,800)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
Interest and Dividends Received	-	-	-	14,579	-	-	-	-
Increase in Fair Value of Investments	-	-	-	5,618	-	-	-	-
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,197</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(99,421)</b>	<b>(37,812)</b>	<b>(119,815)</b>	<b>233,669</b>	<b>(3,980)</b>	<b>-</b>	<b>324,372</b>	<b>(740,767)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>211,844</b>	<b>37,812</b>	<b>615,877</b>	<b>112,560</b>	<b>97,780</b>	<b>-</b>	<b>(82,254)</b>	<b>3,791,806</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>112,423</b>	<b>-</b>	<b>496,062</b>	<b>346,229</b>	<b>93,800</b>	<b>-</b>	<b>242,118</b>	<b>3,051,039</b>

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 35

	City Attorney- Outside Services	Internal Borrowing	Purchasing's Value Added Services	Real Estate Management	Information Systems	City-Wide Data Processing	Equipment Services Fire-Police	Public Works Engineering
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>								
Operating Income (Loss)	(141,354)	198,210	610	296,435	166,020	-	302,949	824,659
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities								
Depreciation	-	-	4,017	346,314	-	-	40,477	75,706
Increase (Decrease) in Allowance for Uncollectible Accounts	-	(40,551)	-	35	-	-	(1,925)	-
Non-operating Miscellaneous Other Revenue Received	-	-	-	-	-	-	1,527	(70)
Changes in Assets and Liabilities (Increase) Decrease in								
Accounts Receivable	-	-	(844)	(2,054)	-	-	960	60,146
Unbilled Accounts Receivable	-	-	19,754	-	-	-	-	24,559
Notes and Loans Receivable	-	783,834	-	-	-	-	-	-
Accrued Interest Receivable	-	(20,366)	-	-	-	-	-	-
Due from Other Funds	575	-	-	(22,144)	-	(37,410)	28,396	118,680
Due from Component Units	-	-	-	11,442	-	-	-	-
Due from Other Governmental Units	(4,585)	-	(105,777)	-	-	-	(1,535)	-
Inventories	-	-	-	408	-	-	2,203	-
Prepaid Items	-	-	-	1,998	-	-	-	(998,410)
Increase (Decrease) in								
Accrued Salaries Payable	2,774	-	3,270	3,562	-	6,298	3,635	4,626
Compensated Absences Payable								
Current	(1,276)	-	(1,285)	(1,036)	-	(1,794)	(2,051)	(7,132)
Long-Term	(990)	-	5,502	4,712	-	8,432	(13,411)	(37,148)
Accounts Payable	(238)	-	1,295	18,515	-	-	(27,917)	46,170
Due to Other Funds	662	-	1,001	(33,166)	-	1,586	1,461	(44,648)
Due to Component Units	-	-	-	-	-	-	-	-
Due to Other Governmental Units	-	-	-	16	-	-	-	-
Deferred Revenue	-	-	(35,309)	(1,407)	-	-	-	(767,206)
<b>Total Adjustments</b>	<b>(3,078)</b>	<b>722,917</b>	<b>(108,376)</b>	<b>327,195</b>	<b>-</b>	<b>(22,888)</b>	<b>31,820</b>	<b>(1,524,727)</b>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>(144,432)</b>	<b>921,127</b>	<b>(107,766)</b>	<b>623,630</b>	<b>166,020</b>	<b>(22,888)</b>	<b>334,769</b>	<b>(700,068)</b>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET ASSETS</b>								
Cash and Investments with Treasurer	112,423	-	495,912	346,154	93,800	-	242,018	3,050,939
Imprest Funds	-	-	150	75	-	-	100	100
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>112,423</b>	<b>-</b>	<b>496,062</b>	<b>346,229</b>	<b>93,800</b>	<b>-</b>	<b>242,118</b>	<b>3,051,039</b>
<b>NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>								
Capital Assets Purchased on Account								
Equipment	-	-	-	-	-	-	-	32,790
Contribution of Capital Assets From								
General Capital Assets	-	-	-	-	-	-	-	-
Loss on Retirement of Equipment	-	-	-	-	-	-	-	-

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 35

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>								
Receipts from Loan Recipients and Other Customers	655,422	671,121	(245,924)	41,850	23,791	45,765	1,295,808	5,065,779
Receipts from Other Funds for Services Provided	3,440,587	796,948	4,470,015	2,715,303	1,074,454	1,055,133	7,789,605	31,144,750
Other Operating Receipts	-	-	-	-	-	-	-	783,834
Payment to Suppliers	(1,591,308)	(1,282,309)	(2,074,167)	(484,693)	(25,159)	(355,605)	(1,413,095)	(10,545,530)
Payment to Employees	(4,038,798)	(258,496)	(1,289,206)	(1,692,058)	(1,067,176)	(620,902)	(6,948,272)	(22,903,448)
Payment to Other Funds for Services Used	(954,110)	(98,757)	(290,692)	(419,214)	(39,676)	(66,779)	-	(3,655,587)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>(2,488,207)</b>	<b>(171,493)</b>	<b>570,026</b>	<b>161,188</b>	<b>(33,766)</b>	<b>57,612</b>	<b>724,046</b>	<b>(110,202)</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>								
Operating Transfers In from Other Funds	389,887	9,854	10,337	9,167	-	-	-	527,501
Operating Transfers Out to Other Funds	-	(15,867)	-	(2,985)	-	-	(17,831)	(121,543)
Operating Grants Received	1,663,943	-	-	-	-	-	135,749	1,847,530
Advance Received from Other Funds	-	-	-	-	-	-	-	17,157,763
Advance for Pooled Cash and Investments Overdraft	-	-	-	-	-	-	-	22,888
Advance Made to Other Funds	-	-	-	-	-	-	-	(3,800,000)
Repayment of Advance Made to Other Funds	-	-	-	-	-	-	-	3,852,657
Repayment of Advance Received from Other Funds	-	-	-	-	-	-	-	(18,450,959)
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>2,053,830</b>	<b>(6,013)</b>	<b>10,337</b>	<b>6,182</b>	<b>-</b>	<b>-</b>	<b>117,918</b>	<b>1,035,837</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>								
Proceeds from Sale of Capital Assets								
Equipment	1,094	-	22,871	-	-	-	-	23,965
Principal Paid on Debt Maturities								
Capital Lease	-	-	-	-	-	-	-	(98,547)
Payments for Acquisition and Construction of Capital Assets								
Buildings and Structures	-	-	-	-	-	-	-	(24,821)
Equipment	(805)	(7,987)	(1,033,466)	(33,997)	(8,457)	(19,440)	(72,449)	(1,269,421)
Construction in Progress	-	-	-	-	-	-	-	(18,674)
Interest Paid On								
Capital Lease	-	-	-	-	-	-	-	(153,064)
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>289</b>	<b>(7,987)</b>	<b>(1,010,595)</b>	<b>(33,997)</b>	<b>(8,457)</b>	<b>(19,440)</b>	<b>(72,449)</b>	<b>(1,540,562)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>								
Interest and Dividends Received	-	-	-	-	-	-	-	14,579
Increase in Fair Value of Investments	-	-	-	-	-	-	-	5,618
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,197</b>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>(434,088)</b>	<b>(185,493)</b>	<b>(430,232)</b>	<b>133,373</b>	<b>(42,223)</b>	<b>38,172</b>	<b>769,515</b>	<b>(594,730)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>1,251,688</b>	<b>1,026,678</b>	<b>1,080,181</b>	<b>659,425</b>	<b>80,771</b>	<b>546,016</b>	<b>160,537</b>	<b>9,590,721</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>817,600</b>	<b>841,185</b>	<b>649,949</b>	<b>792,798</b>	<b>38,548</b>	<b>584,188</b>	<b>930,052</b>	<b>8,995,991</b>

continued

City of Saint Paul, Minnesota  
**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 35

	Public Works Traffic, Signal and Lighting Maintenance	Asphalt Plant	Public Works Equipment	Public Works Administration	Parks and Recreation Special Projects	Parks and Recreation Supply and Maintenance	Planning and Economic Development Administration	Total
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>								
Operating Income (Loss)	(1,916,695)	(115,531)	(252,507)	84,362	(21,737)	13,164	(753,467)	(1,314,882)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities								
Depreciation	33,490	14,535	1,275,861	47,022	2,825	9,139	21,881	1,871,267
Increase (Decrease) in Allowance for Uncollectible Accounts	(26,876)	1,038	2,155	-	-	-	-	(66,124)
Non-operating Miscellaneous Other Revenue Received	3,646	-	1,126	-	43,436	-	-	49,665
Changes in Assets and Liabilities (Increase) Decrease in								
Accounts Receivable	(5,070)	82,780	-	-	57,507	30,353	(4,000)	219,778
Unbilled Accounts Receivable	1,809	-	-	-	-	-	-	46,122
Notes and Loans Receivable	-	-	-	-	-	-	-	783,834
Accrued Interest Receivable	-	-	-	-	-	-	-	(20,366)
Due from Other Funds	(489,728)	27,689	(339,692)	(24,919)	(98,147)	36,880	942,081	142,261
Due from Component Units	2,857	2,114	8,160	-	-	-	-	24,573
Due from Other Governmental Units	(164)	2,387	4,612	9,300	-	(22,135)	21,217	(96,680)
Inventories	(17,227)	(11,248)	(16,235)	-	-	(1,159)	-	(43,258)
Prepaid Items	-	-	(666)	-	-	-	-	(997,078)
Increase (Decrease) in								
Accrued Salaries Payable	17,156	727	6,790	9,882	2,091	4,359	24,502	89,672
Compensated Absences Payable								
Current	(4,526)	(461)	(3,692)	(2,530)	(2,251)	(1,093)	37,418	8,291
Long-Term	(21,657)	(1,310)	10,991	4,848	(21,418)	1,639	668,554	608,744
Accounts Payable	(80,429)	(137,417)	(81,294)	14,761	3,227	(14,876)	(15,401)	(273,604)
Due to Other Funds	18,631	(36,796)	(45,583)	18,462	701	1,341	(218,309)	(334,657)
Due to Component Units	(3,424)	-	-	-	-	-	-	(3,424)
Due to Other Governmental Units	-	-	-	-	-	-	(430)	(414)
Deferred Revenue	-	-	-	-	-	-	-	(803,922)
<b>Total Adjustments</b>	<b>(571,512)</b>	<b>(55,962)</b>	<b>822,533</b>	<b>76,826</b>	<b>(12,029)</b>	<b>44,448</b>	<b>1,477,513</b>	<b>1,204,680</b>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>(2,488,207)</b>	<b>(171,493)</b>	<b>570,026</b>	<b>161,188</b>	<b>(33,766)</b>	<b>57,612</b>	<b>724,046</b>	<b>(110,202)</b>
<b>RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET ASSETS</b>								
Cash and Investments with Treasurer	817,450	841,135	649,949	792,798	38,548	584,188	929,702	8,995,016
Imprest Funds	150	50	-	-	-	-	350	975
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>817,600</b>	<b>841,185</b>	<b>649,949</b>	<b>792,798</b>	<b>38,548</b>	<b>584,188</b>	<b>930,052</b>	<b>8,995,991</b>
<b>NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>								
Capital Assets Purchased on Account Equipment	8,355	-	44,785	-	-	126,326	-	212,256
Contribution of Capital Assets From General Capital Assets	-	-	-	-	-	-	19,441	19,441
Loss on Retirement of Equipment	-	-	(6,462)	-	-	-	-	(6,462)

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## **Agency Funds**

Agency funds account for assets held in a custodial capacity for others and/or other funds.

**Employee Withholding** - to account for monies withheld from employees' salaries and remitted to governmental and outside agencies.

**Miscellaneous** - to account for proceeds from Comcast for distribution relating to the city's Cable Access Program and to account for taxes levied and collected by Ramsey County and remitted to the Port Authority of the City of Saint Paul.

**Unclaimed Property** - to account for outstanding checks, which have been written off and are being held under the Minnesota Uniform Disposition of Unclaimed Property Act.

**Suspense** - to account for receipts and disbursements for which proper accounting cannot be made at time of transaction.

**Minnesota Selective Excise Tax Collection** - to account for receipts and disbursements of sales tax as required by the Tax Reform and Relief Act.

**Building Permits - State Surcharge** - to account for city collection of building permit surcharge.

**Confiscated and Unclaimed Monies** - to account for cash received by the Police Department that is lost, unclaimed, or contraband collected during the course of Police business.

**Arbitrage Rebate** - to account for the arbitrage rebate due to the Federal Government on the city's bond issues.

City of Saint Paul, Minnesota  
COMBINING STATEMENT OF FIDUCIARY NET ASSETS  
ALL AGENCY FUNDS  
December 31, 2002

Exhibit 36

	Employee Withholding	Miscellaneous	Unclaimed Property	Suspense	Minnesota Selective Excise Tax Collection	Building Permits State Surcharge	Confiscated and Unclaimed Monies	Arbitrage Rebate	Total
<b>ASSETS</b>									
Cash and Investments with Treasurer	466,148	-	14,700	12,560	23,357	16,718	838,767	1,106,160	2,478,410
Receivables									
Accounts (net of allowance for estimated uncollectibles)	-	-	-	-	3,642	-	-	-	3,642
Accrued Interest	-	-	-	-	-	-	-	7,401	7,401
Due from Other Funds	-	-	-	-	12,839	-	-	4,900	17,739
Due from Other Governmental Units	-	-	-	-	220	-	-	-	220
<b>TOTAL ASSETS</b>	<b>466,148</b>	<b>-</b>	<b>14,700</b>	<b>12,560</b>	<b>40,058</b>	<b>16,718</b>	<b>838,767</b>	<b>1,118,461</b>	<b>2,507,412</b>
<b>LIABILITIES</b>									
Accounts Payable	136,933	-	-	12,560	-	2	831,692	-	981,187
Due to Other Funds	-	-	-	-	-	4,463	7,075	-	11,538
Due to Other Governmental Units	329,215	-	14,700	-	40,058	12,253	-	1,118,461	1,514,687
<b>TOTAL LIABILITIES</b>	<b>466,148</b>	<b>-</b>	<b>14,700</b>	<b>12,560</b>	<b>40,058</b>	<b>16,718</b>	<b>838,767</b>	<b>1,118,461</b>	<b>2,507,412</b>

City of Saint Paul, Minnesota  
**STATEMENT OF CHANGES IN FIDUCIARY  
NET ASSETS - ALL AGENCY FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 37

	<u>01/01/02</u>	<u>Increase</u>	<u>Decrease</u>	<u>12/31/02</u>
<b><u>EMPLOYEE WITHHOLDING</u></b>				
<b>Assets</b>				
Cash and Investments with Treasurer	<u>508,445</u>	<u>41,194,734</u>	<u>41,237,031</u>	<u>466,148</u>
<b>Liabilities</b>				
Accounts Payable	<u>193,540</u>	<u>16,710,480</u>	<u>16,767,087</u>	<u>136,933</u>
Due to Other Governmental Units	<u>314,905</u>	<u>35,030,351</u>	<u>35,016,041</u>	<u>329,215</u>
<b>Total Liabilities</b>	<u>508,445</u>	<u>51,740,831</u>	<u>51,783,128</u>	<u>466,148</u>
<b><u>MISCELLANEOUS</u></b>				
<b>Assets</b>				
Cash and Investments with Treasurer	-	1,372,316	1,372,316	-
Property Taxes Receivables - Due from Ramsey County	<u>20,092</u>	<u>-</u>	<u>20,092</u>	<u>-</u>
<b>Total Assets</b>	<u>20,092</u>	<u>1,372,316</u>	<u>1,392,408</u>	<u>-</u>
<b>Liabilities</b>				
Accounts Payable	<u>20,092</u>	<u>1,372,316</u>	<u>1,392,408</u>	<u>-</u>
<b><u>UNCLAIMED PROPERTY</u></b>				
<b>Assets</b>				
Cash and Investments with Treasurer	<u>11,162</u>	<u>29,062</u>	<u>25,524</u>	<u>14,700</u>
<b>Liabilities</b>				
Due to Other Governmental Units	<u>11,162</u>	<u>27,887</u>	<u>24,349</u>	<u>14,700</u>
<b><u>SUSPENSE</u></b>				
<b>Assets</b>				
Cash and Investments with Treasurer	<u>309,625</u>	<u>511,093</u>	<u>808,158</u>	<u>12,560</u>
<b>Liabilities</b>				
Accounts Payable	<u>309,625</u>	<u>441,846</u>	<u>738,911</u>	<u>12,560</u>

continued



City of Saint Paul, Minnesota  
**STATEMENT OF CHANGES IN FIDUCIARY  
NET ASSETS - ALL AGENCY FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 37

	<u>01/01/02</u>	<u>Increase</u>	<u>Decrease</u>	<u>12/31/02</u>
<b><u>MINNESOTA SELECTIVE EXCISE TAX COLLECTION</u></b>				
<b>Assets</b>				
Cash and Investments with Treasurer	41,734	561,247	579,624	23,357
Accounts Receivable (net of allowance for estimated uncollectibles)	5,823	47,045	49,226	3,642
Due from Other Funds	8,113	12,839	8,113	12,839
Due from Other Governmental Units	563	220	563	220
<b>Total Assets</b>	<u>56,233</u>	<u>621,351</u>	<u>637,526</u>	<u>40,058</u>

<b>Liabilities</b>				
Due to Other Governmental Units	<u>56,233</u>	<u>575,650</u>	<u>591,825</u>	<u>40,058</u>

**BUILDING PERMITS - STATE SURCHARGE**

<b>Assets</b>				
Cash and Investments with Treasurer	<u>19,696</u>	<u>197,406</u>	<u>200,384</u>	<u>16,718</u>
<b>Liabilities</b>				
Accounts Payable	90	690	778	2
Due to Other Funds	2,376	4,463	2,376	4,463
Due to Other Governmental Units	<u>17,230</u>	<u>199,730</u>	<u>204,707</u>	<u>12,253</u>
<b>Total Liabilities</b>	<u>19,696</u>	<u>204,883</u>	<u>207,861</u>	<u>16,718</u>

**CONFISCATED AND UNCLAIMED MONIES**

<b>Assets</b>				
Cash and Investments with Treasurer	<u>888,202</u>	<u>422,611</u>	<u>472,046</u>	<u>838,767</u>
<b>Liabilities</b>				
Accounts Payable	888,202	458,937	515,447	831,692
Due to Other Funds	-	7,075	-	7,075
<b>Total Liabilities</b>	<u>888,202</u>	<u>466,012</u>	<u>515,447</u>	<u>838,767</u>

continued

City of Saint Paul, Minnesota  
**STATEMENT OF CHANGES IN FIDUCIARY  
NET ASSETS - ALL AGENCY FUNDS**  
For the Fiscal Year Ended December 31, 2002

Exhibit 37

	<u>01/01/02</u>	<u>Increase</u>	<u>Decrease</u>	<u>12/31/02</u>
<b><u>ARBITRAGE REBATE</u></b>				
<b>Assets</b>				
Cash and Investments with Treasurer	1,044,601	397,592	336,033	1,106,160
Accrued Interest Receivable	9,413	7,401	9,413	7,401
Due from Other Funds	38,347	4,900	38,347	4,900
<b>Total Assets</b>	<u>1,092,361</u>	<u>409,893</u>	<u>383,793</u>	<u>1,118,461</u>
<b>Liabilities</b>				
Due to Other Governmental Units	<u>1,092,361</u>	<u>403,592</u>	<u>377,492</u>	<u>1,118,461</u>
<b>TOTAL ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash and Investments with Treasurer	2,823,465	44,686,061	45,031,116	2,478,410
Receivables				
Property Taxes - Due from Ramsey County	20,092	-	20,092	-
Accounts (net of allowance for estimated uncollectibles)	5,823	47,045	49,226	3,642
Accrued Interest	9,413	7,401	9,413	7,401
Due from Other Funds	46,460	17,739	46,460	17,739
Due from Other Governmental Units	563	220	563	220
<b>TOTAL ASSETS</b>	<u>2,905,816</u>	<u>44,758,466</u>	<u>45,156,870</u>	<u>2,507,412</u>
<b>LIABILITIES</b>				
Accounts Payable	1,411,549	18,984,269	19,414,631	981,187
Due to Other Funds	2,376	11,538	2,376	11,538
Due to Other Governmental Units	<u>1,491,891</u>	<u>36,237,210</u>	<u>36,214,414</u>	<u>1,514,687</u>
<b>TOTAL LIABILITIES</b>	<u>2,905,816</u>	<u>55,233,017</u>	<u>55,631,421</u>	<u>2,507,412</u>

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